



FLORIDA

GAMING CONTROL COMMISSION

JOHN MACIVER, CHAIRMAN
MICHAEL YAWORSKY, VICE CHAIR
JULIE I. BROWN, COMMISSIONER
CHUCK DRAGO, COMMISSIONER
JOHN D'AQUILA, COMMISSIONER

Legislative Budget Request

October 14, 2022

Chris Spencer, Director
Office of Policy and Budget
Executive Office of the Governor
1702 Capitol
Tallahassee, Florida 32399-0001

Eric Pridgeon, Staff Director
House Appropriations Committee
221 Capitol
Tallahassee, Florida 32399-1300

John Shettle, Interim Staff Director
Senate Committee on Appropriations
201 Capitol
Tallahassee, Florida 32399-1300

Dear Directors:

Pursuant to Chapter 216, Florida Statutes, our Legislative Budget Request for the Florida Gaming Control Commission is submitted in the format prescribed in the budget instructions. The information provided electronically and contained herein is a true and accurate presentation of our proposed needs for the 2023-24 Fiscal Year. This submission has been approved by Louis Trombetta, Executive Director.

Any questions concerning this submission may be directed to Christine Hutton, Budget Manager, at 850-717-1382.

Sincerely,

A handwritten signature in blue ink that reads "Louis Trombetta".

Louis Trombetta
Executive Director



The Florida Gaming Control Commission

Temporary Special Duty – General Pay Additives Implementation Plan
Fiscal Year 2022-23

The Florida Gaming Control Commission (FGCC) proposes the following plan to implement the temporary special duties – general pay additive:

- The agency will use existing resources to grant the temporary special duties – general pay additive, when warranted, based on the duties and responsibilities of a position.
Description of the pay additive and the circumstances for use:

This additive may be recommended for career service classes for a period of ninety (90) days, when a position has been assigned temporary duties and responsibilities not customarily assigned to the position (e.g. assigned duties of a vacant position or working on a special project). This pay additive is a valuable management tool that allows the agency to recognize and compensate employees for identified duties without providing a permanent pay increase.

- Effective day, amount and time period:

An employee who is covered by the current American Federation of State, County and Municipal Employees' (AFSCME), the Police Benevolent Association (PBA) or the Florida Nursing Association (FNA) collective bargaining agreement and who meets the requirements of Article 21, Compensation for Temporary Special Duty in a Higher Position, shall be eligible to receive a temporary special duties-general pay additive on the 23rd day in an amount up to 15% of the employee's rate of pay for a period not to exceed ninety (90) days. For employees not covered by the current AFSCME, PBA or FNA's collective bargaining agreement, this additive may be requested in an amount up to 15% of the employee's rate of pay for a period not to exceed ninety (90) days. The agency may approve an extension of the ninety (90) days period, if necessary, after reviewing the circumstances under which the additive was implemented.

- Classes and number of positions affected:

Table with 3 columns: Class Code, Class Title, Number of Positions. Values: See Class Listing, See Class Listing, 185.

- Historical data:

Each agency has the authority to implement the follow additives as necessary to accomplish the agency’s mission and in accordance with agency rules, specific instructions contained in the General Appropriations Act and in accordance with applicable collective bargaining units. If the agency grants a salary additive to an employee, the following amounts of increase shall be granted:

1. Leadworker – up to 10% of the broadband minimum;
2. Temporary Special Duty – Absent Coworker – up to 15% of the employee's base rate of pay;
3. Trainer – up to 15% of the broadband minimum;
4. Hazardous Duty – up to 15% of the broadband minimum

Pay additives are a valuable management tool which allows agencies to recognize and compensate employees for identified duties without providing a permanent pay increase.

- Estimated annual cost:

This additive has the potential to impact any of our current 1200 Career Service position incumbents statewide. The amount will not exceed 15% of an employee’s current rate of pay.

- Collective Bargaining Units Impacted:

The American Federation of State County and Municipal Employees (AFSCME), the Police Benevolent Association (PBA) and the Florida Nursing Association (FNA) are impacted:

Article 21 of **AFSCME**...“Each time an employee is designated by the employee’s immediate supervisor to act in a vacant established position in a vacant established position in a higher broadband level than the employee’s current broadband level, and performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with the Rules of the State Personnel System, beginning with the 23rd day.”

Article 21 of **PBA**...” Each time an employee is officially designated by the appropriate supervisor to act in an established position in a higher broadband

level than the employee's current broadband level, and performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six consecutive months, the employee shall be eligible for a temporary special duty additive in accordance with Chapter 60L-32, Florida Administrative Code.

Section 2 – Method of Compensation

It is understood by the parties that, insofar as pay is concerned, employees temporarily filling a position in a higher broadband level shall be paid according to the same compensation method as promoted employees pursuant to the Rules of the State Personnel System.

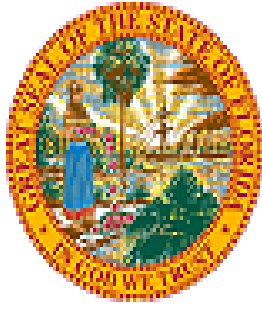
Section 3 – Return to Regular Rate

Employees being paid at a higher rate while temporarily filling a position in a higher broadband level will be returned to their regular rate of pay when the period of temporary special duty in the higher broadband level ends.

Article 21 of **FNA**...“Each time an employee is officially designated by the appropriate supervisor to act in a position in a higher broadband level than the employee's current level, and performs a major portion of the duties of the higher level position, irrespective of whether the higher level position is funded, for more than 22 workdays within any six consecutive months, the employee shall be eligible to receive a temporary special duty additive in accordance with Rule 60L-32, F.A.C., beginning with the 23rd day.”

These additives will be implemented within current approved salary appropriations and rate.

Any requests to revise the FGCC plan will be submitted for approval through the Department of Management Services and the Executive Office of the Governor to address any additional need for pay additives which may arise.



FLORIDA

GAMING CONTROL COMMISSION

Legislative Budget Request

Fiscal Year 2023-24

Department Level Exhibits and Schedules

Schedule VII: Agency Litigation Inventory

For directions on completing this schedule, please see the "Legislative Budget Request (LBR) Instructions" located on the Florida Fiscal Portal.

Agency:	Florida Gaming Control Commission		
Contact Person:	Ross Marshman	Phone Number:	1-850-895-8110
Names of the Case: (If no case name, list the names of the plaintiff and defendant.)	Christopher J. D'Arcy and D'Arcy Kennel, LLC v. Florida Gaming Control Commission		
Court with Jurisdiction:	First District Court of Appeal		
Case Number:	1D21-3696		
Summary of the Complaint:	Christopher J. D'Arcy and D'Arcy Kennel, LLC brought an inverse condemnation claim against the Department of Business and Professional Regulation and its Secretary. The plaintiffs allege that they owned racing greyhounds and real property related to racing. Because wagering on live greyhound racing is no longer permitted in Florida, the Plaintiffs claim that they are owed compensation for the value of their racing greyhounds and real property. The Florida Gaming Control Commission has been substituted for the DBPR as a party.		
Amount of the Claim:	The value of Plaintiffs' racing animals and real property is being litigated.		
Specific Statutes or Laws (including GAA) Challenged:	Article X, Section 32 of the Florida Constitution		
Status of the Case:	Appellate briefing is ongoing.		
Who is representing (of record) the state in this lawsuit? Check all that apply.	<input type="checkbox"/>	Agency Counsel	
	<input checked="" type="checkbox"/>	Office of the Attorney General or Division of Risk Management	
	<input type="checkbox"/>	Outside Contract Counsel	
If the lawsuit is a class action (whether the class is certified or not), provide the name of the firm or firms representing the plaintiff(s).	N/A		

FLORIDA GAMING CONTROL COMMISSION (FGCC)

FGCC – Commissioners

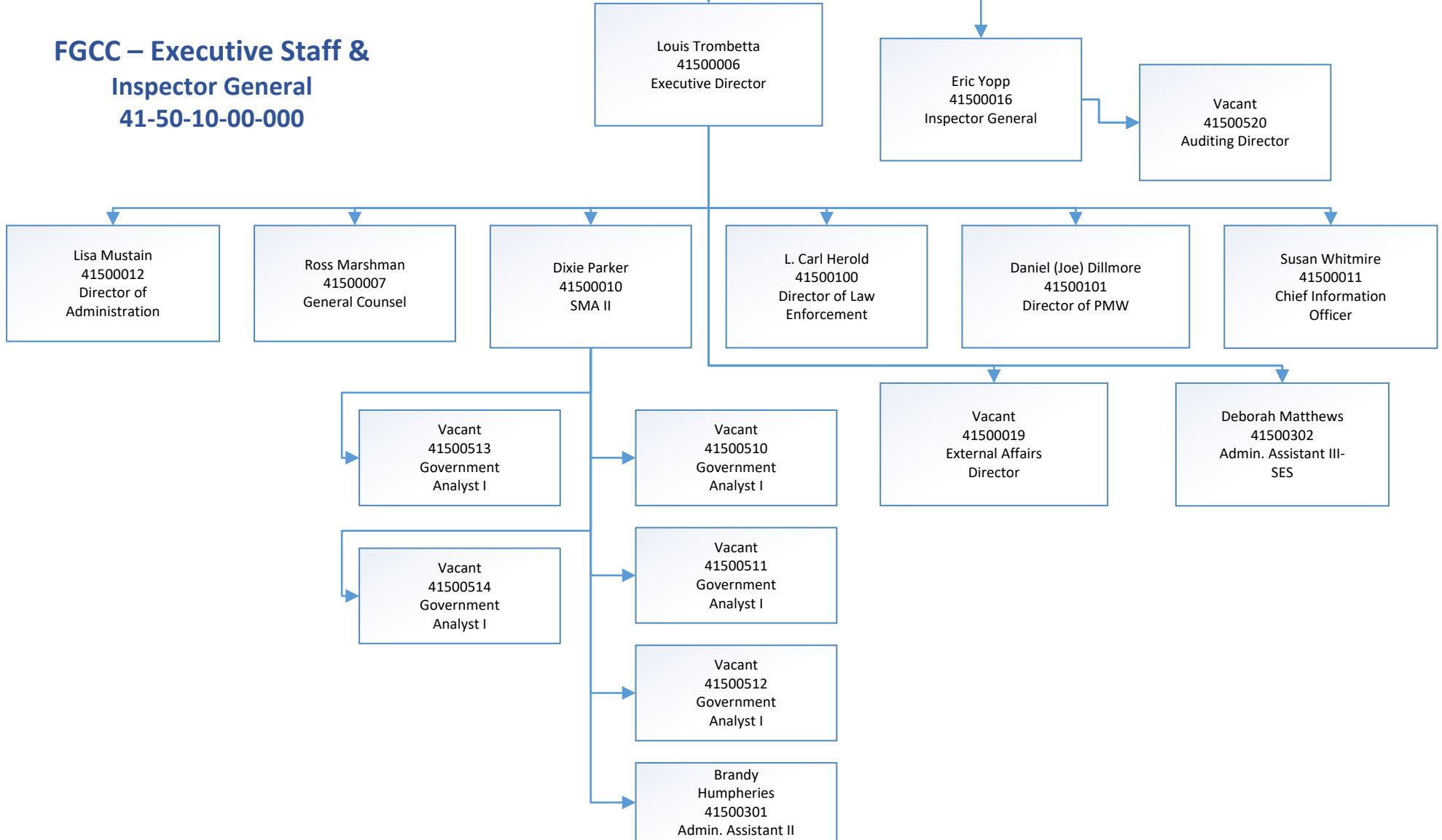
41-50-10-00-000



FGCC – Executive Staff &

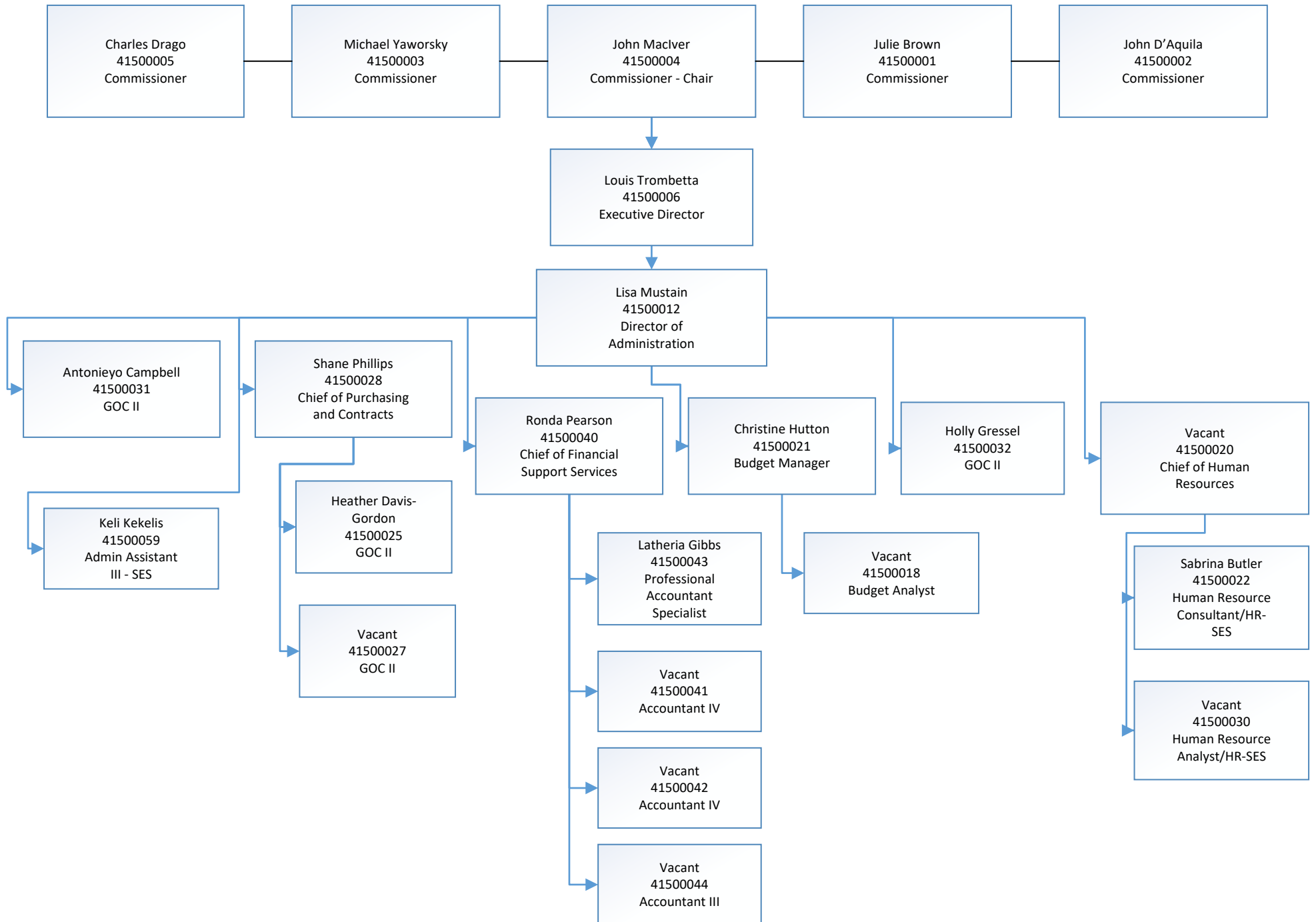
Inspector General

41-50-10-00-000



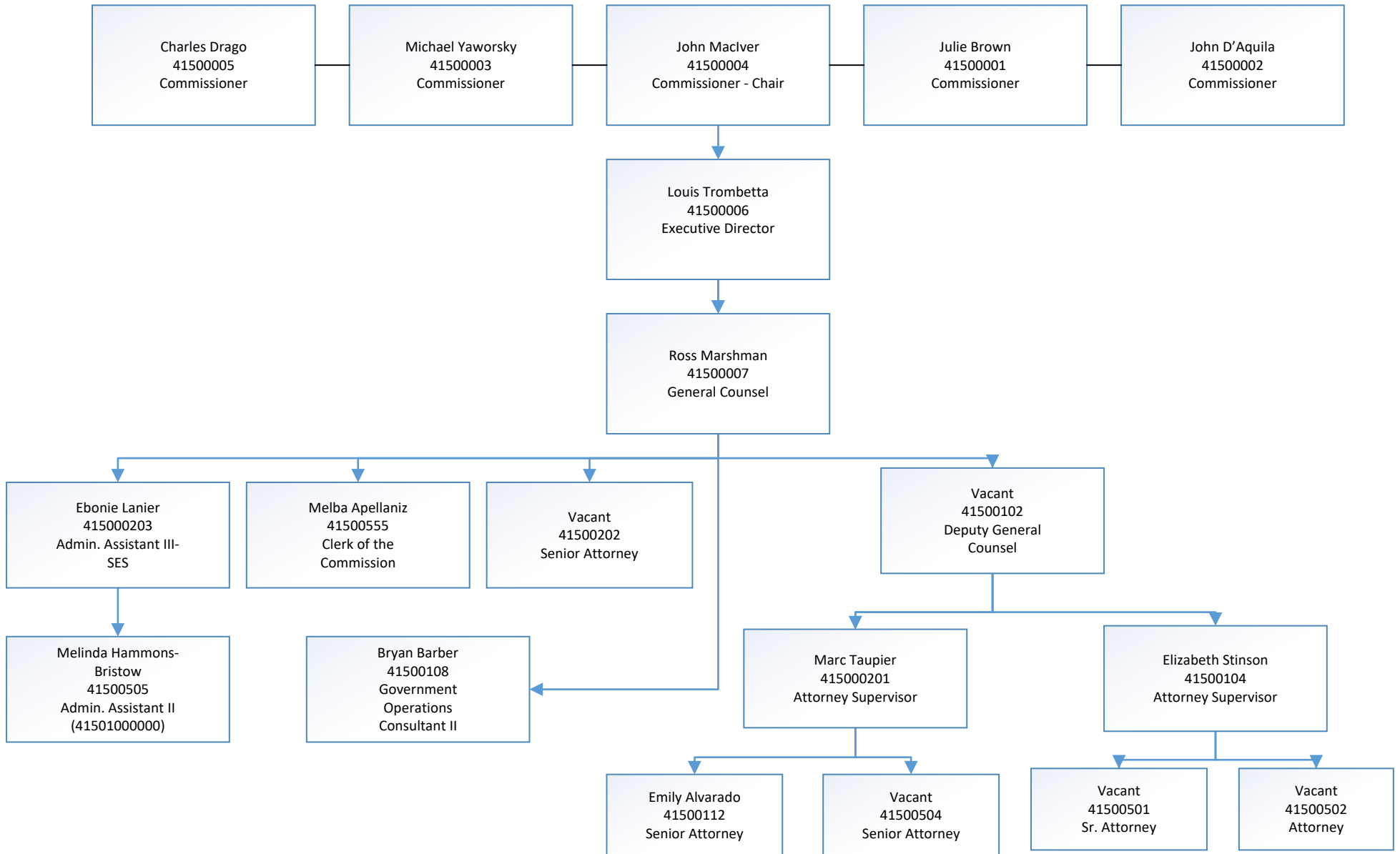
FGCC – Administration

41-50-10-01-000



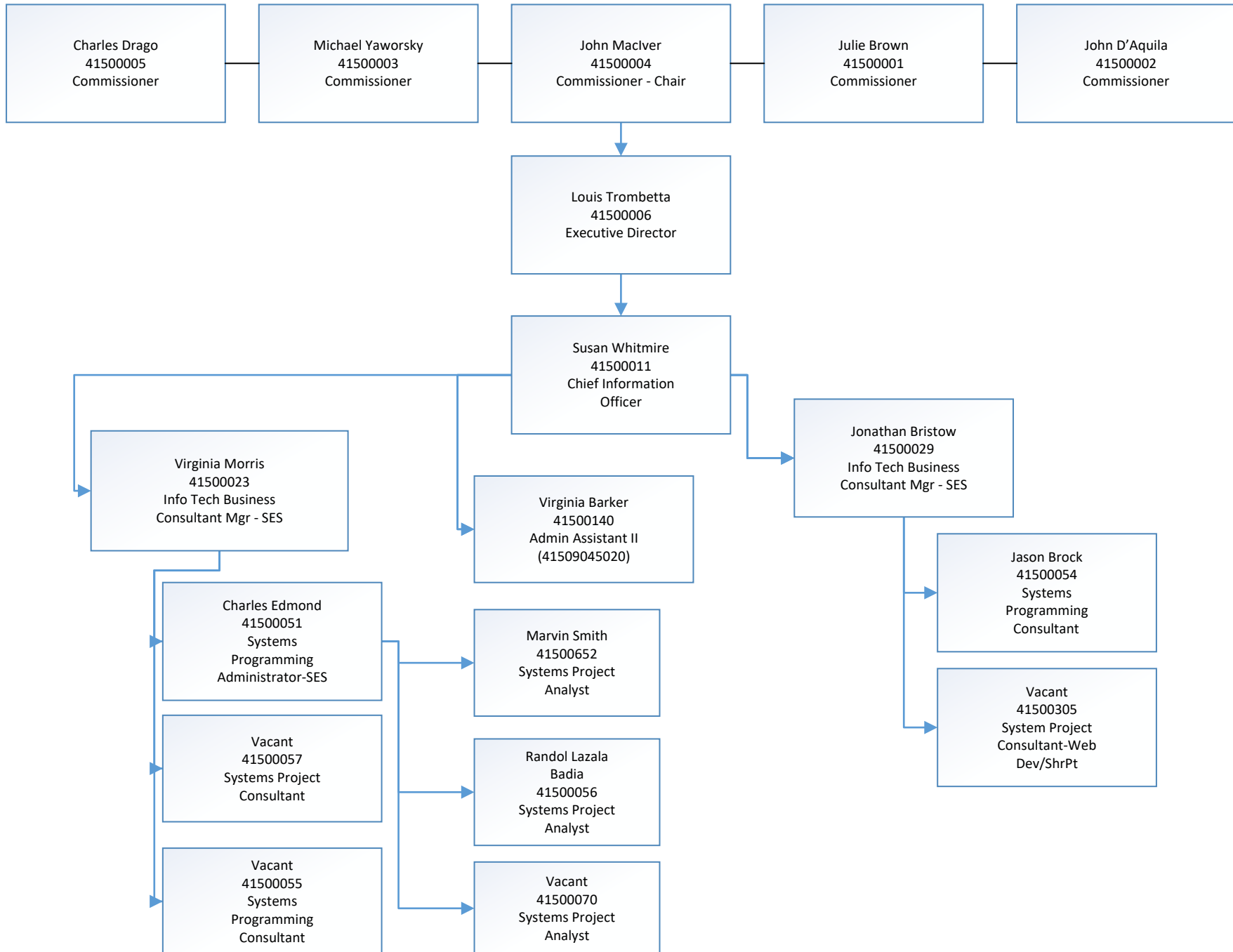
FGCC – General Counsel

41-50-10-03-000



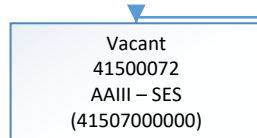
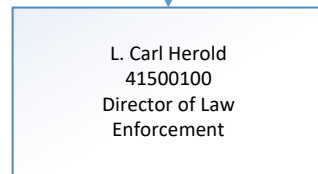
FGCC – Information Technology

41-50-10-08-000



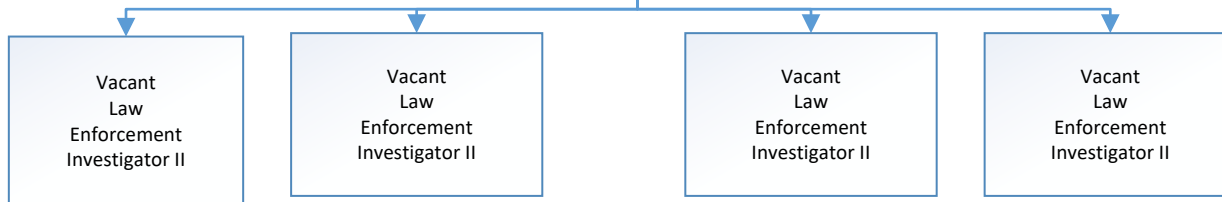
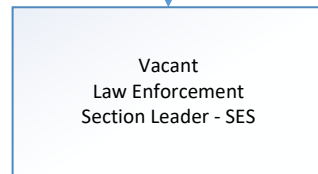
FGCC – Director Gaming Enforcement

41-50-70-00-000

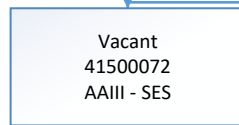
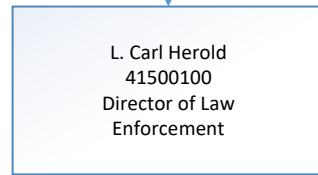


FGCC Gaming Enforcement – Central Regional Office

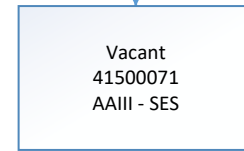
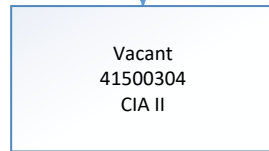
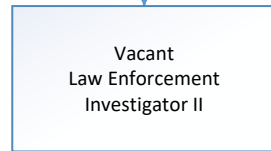
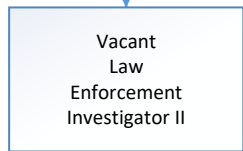
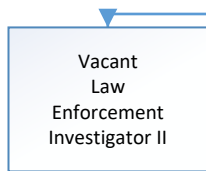
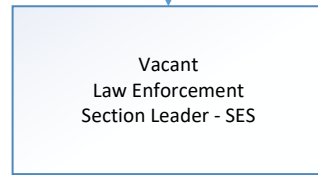
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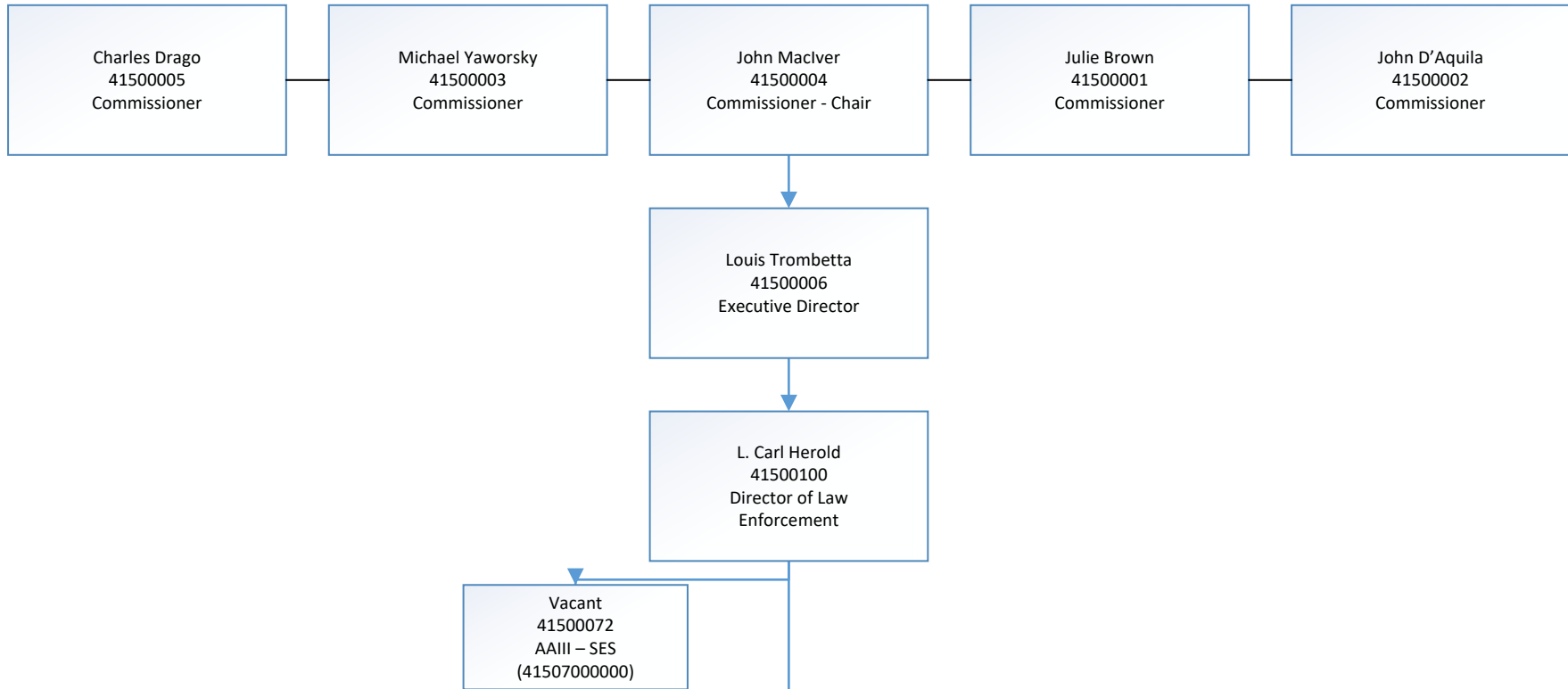
FGCC – Director Gaming Enforcement
41-50-70-00-000



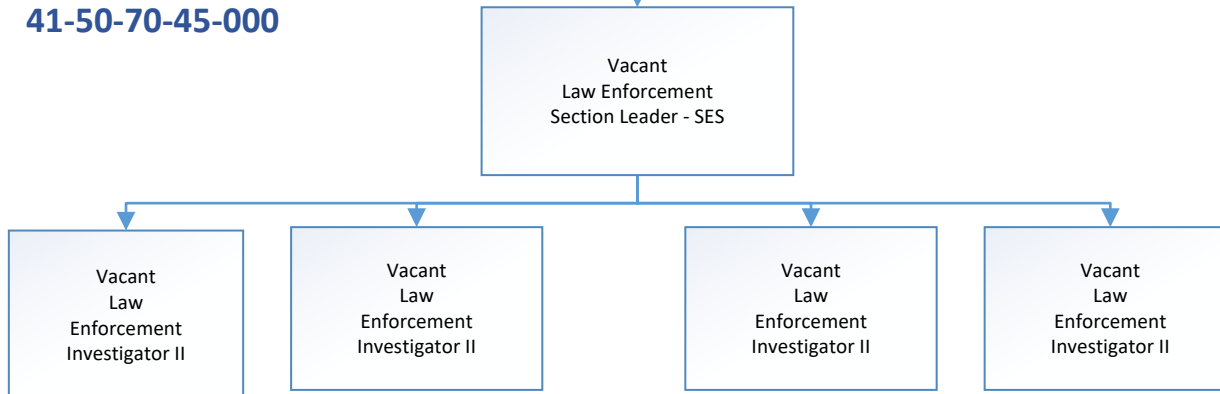
FGCC Gaming Enforcement – Northern Regional Office
41-50-70-20-000



FGCC – Director Gaming Enforcement
41-50-70-00-000

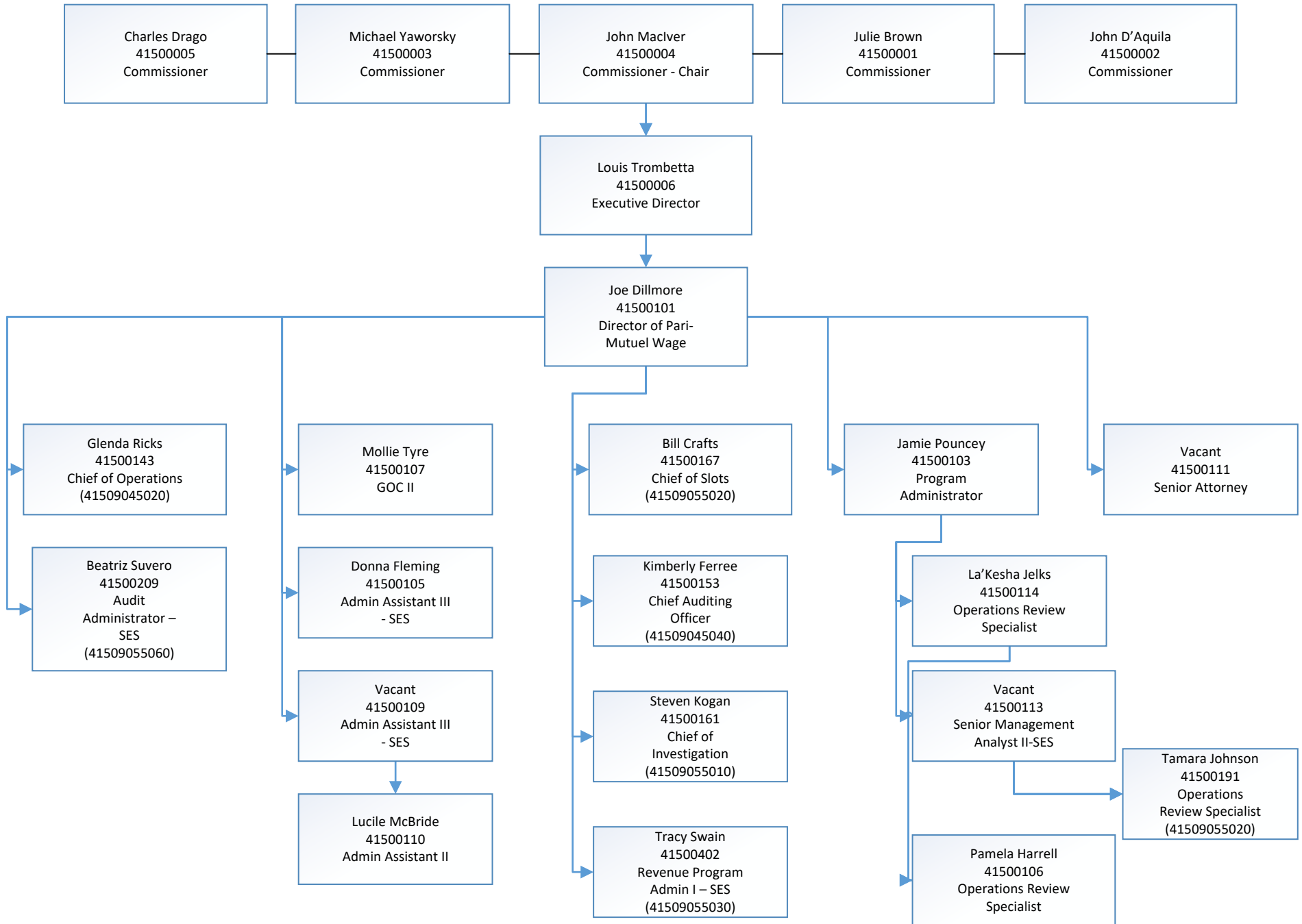


FGCC Gaming Enforcement – Southern Regional Office
41-50-70-45-000



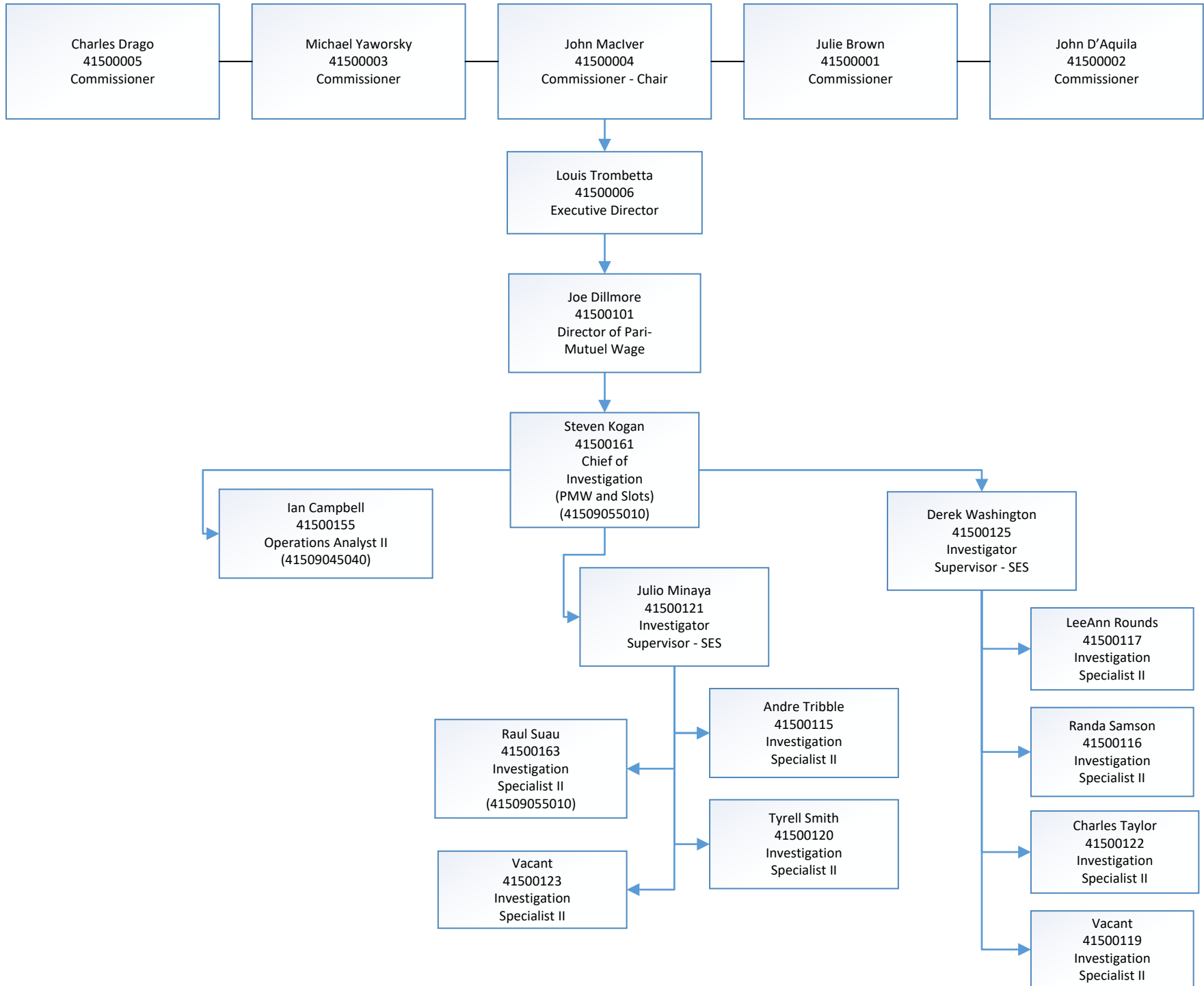
FGCC – Pari-Mutuel Wagering (PMW)

Director's Office 41-50-90-00-000



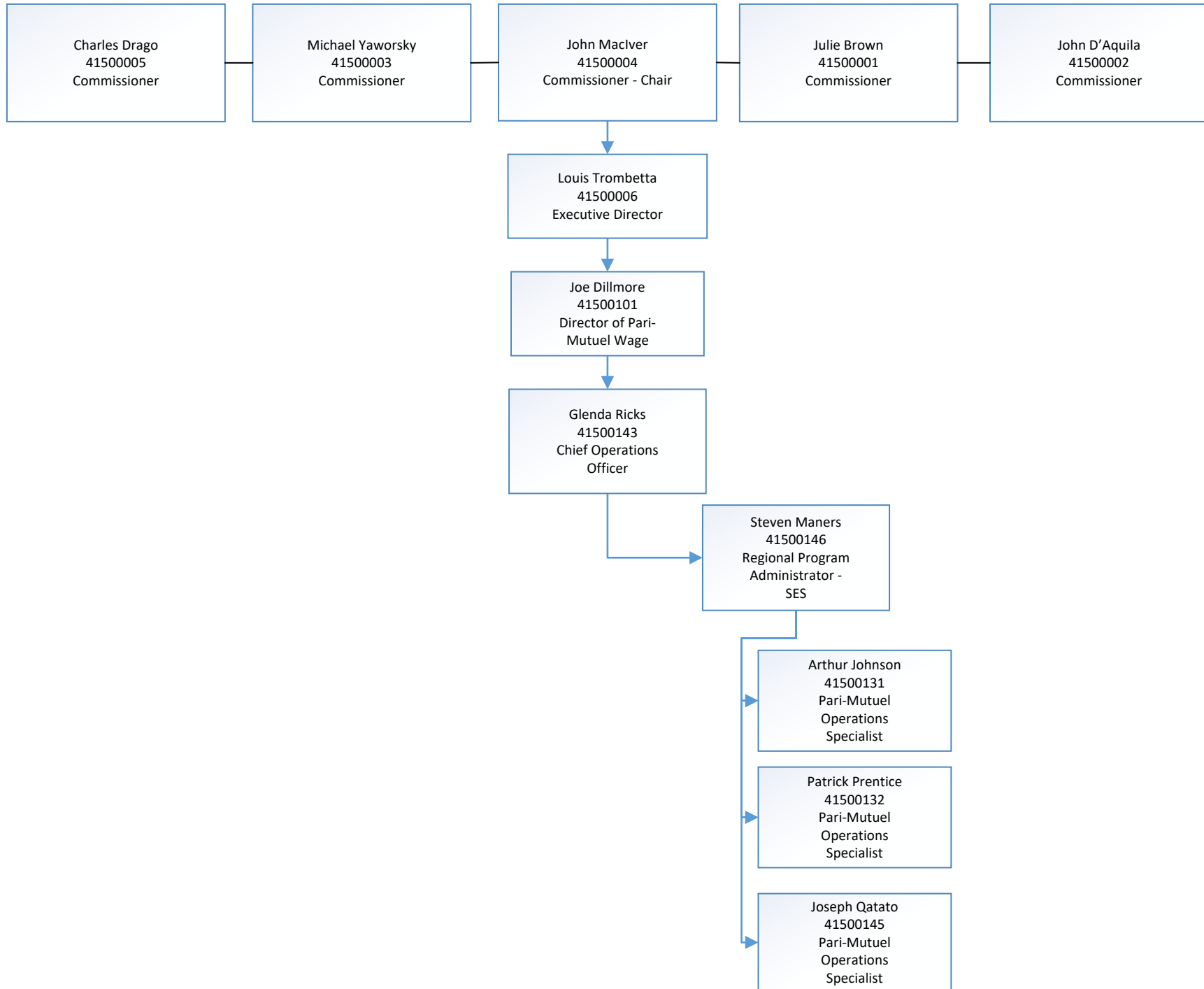
FGCC – PMW Compliance & Enforcement Investigations

41-50-90-45-010



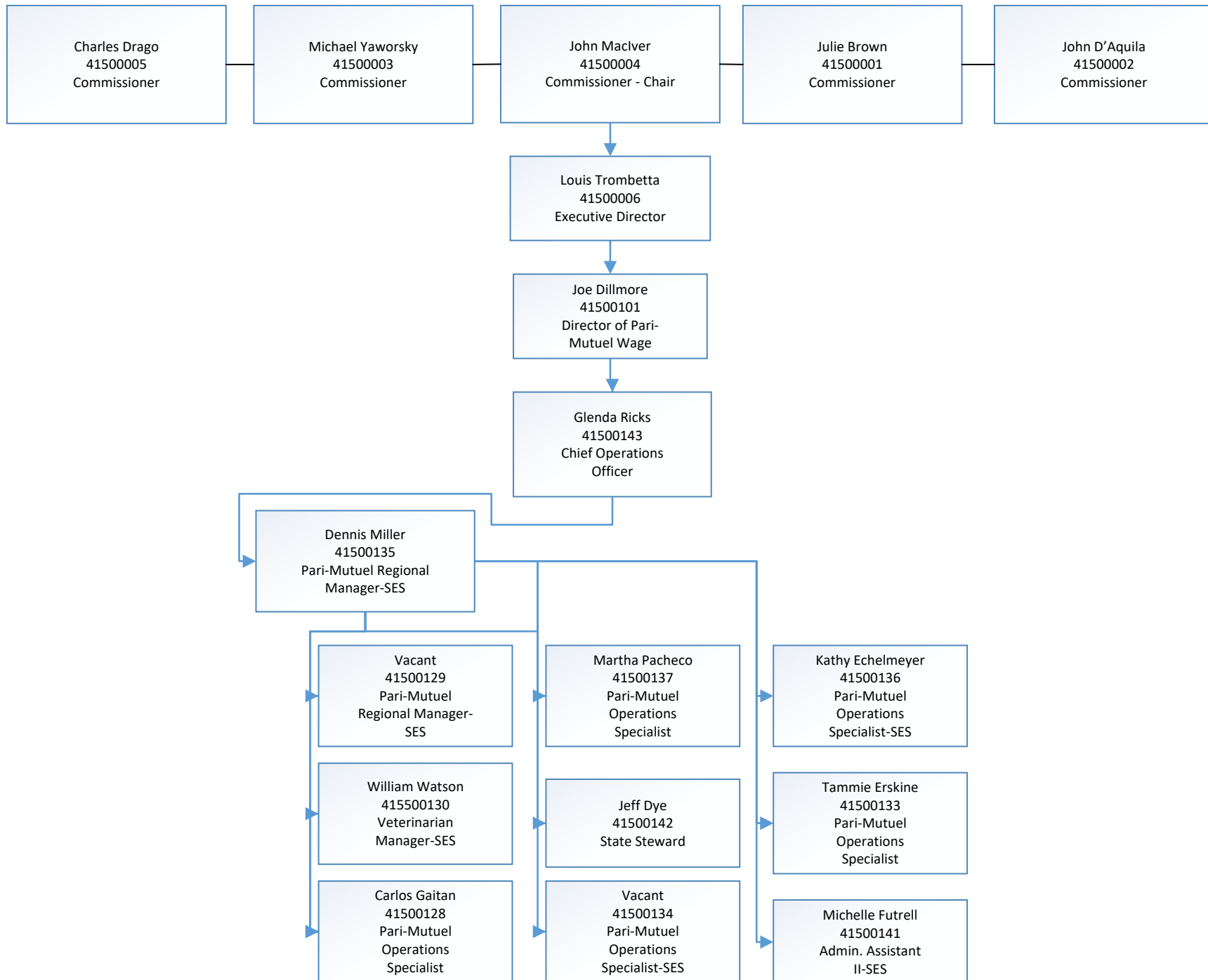
FGCC – PMW Standards & Licensure Operations

41-50-90-45-020



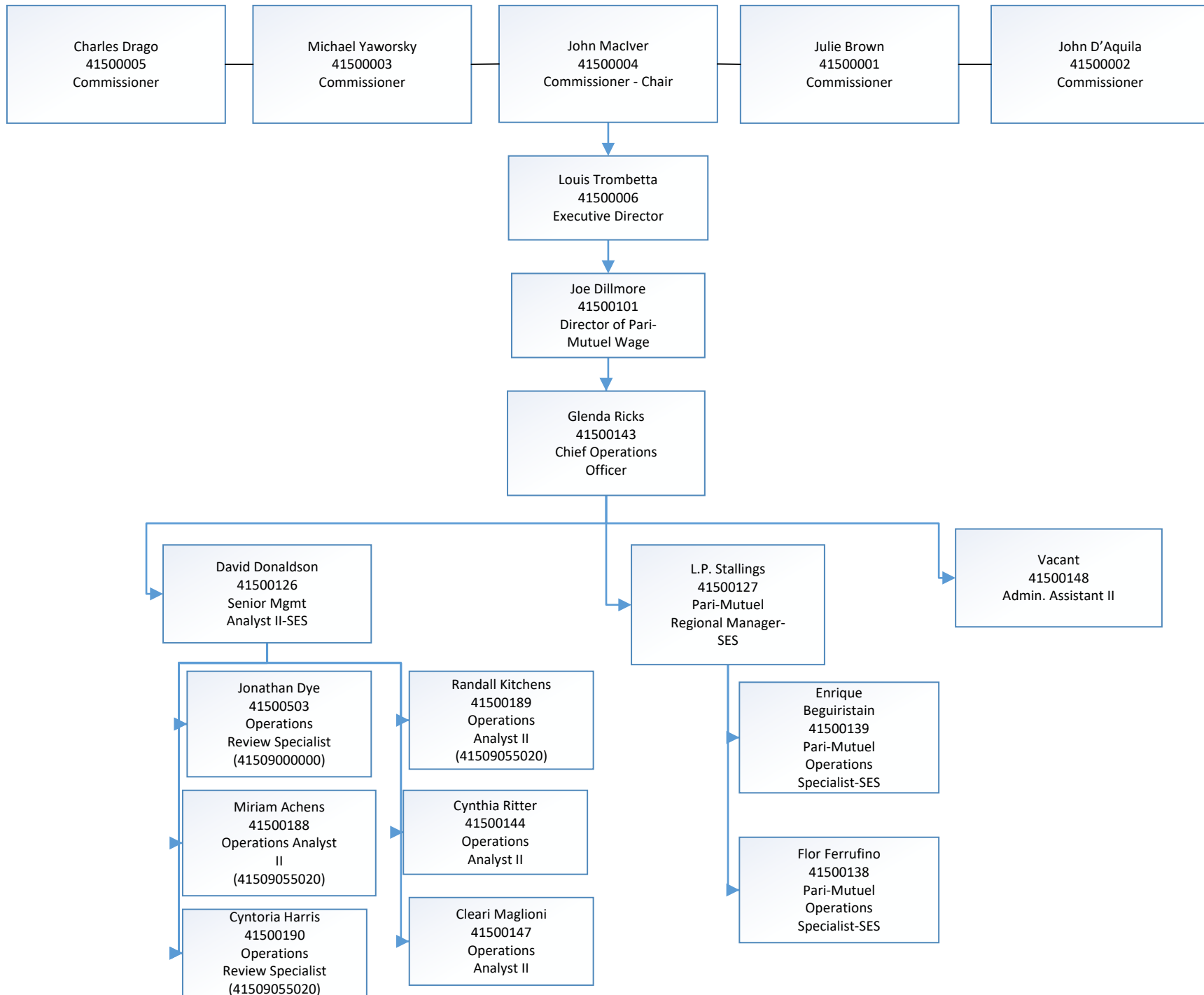
FGCC – PMW Standards & Licensure Operations

41-50-90-45-020



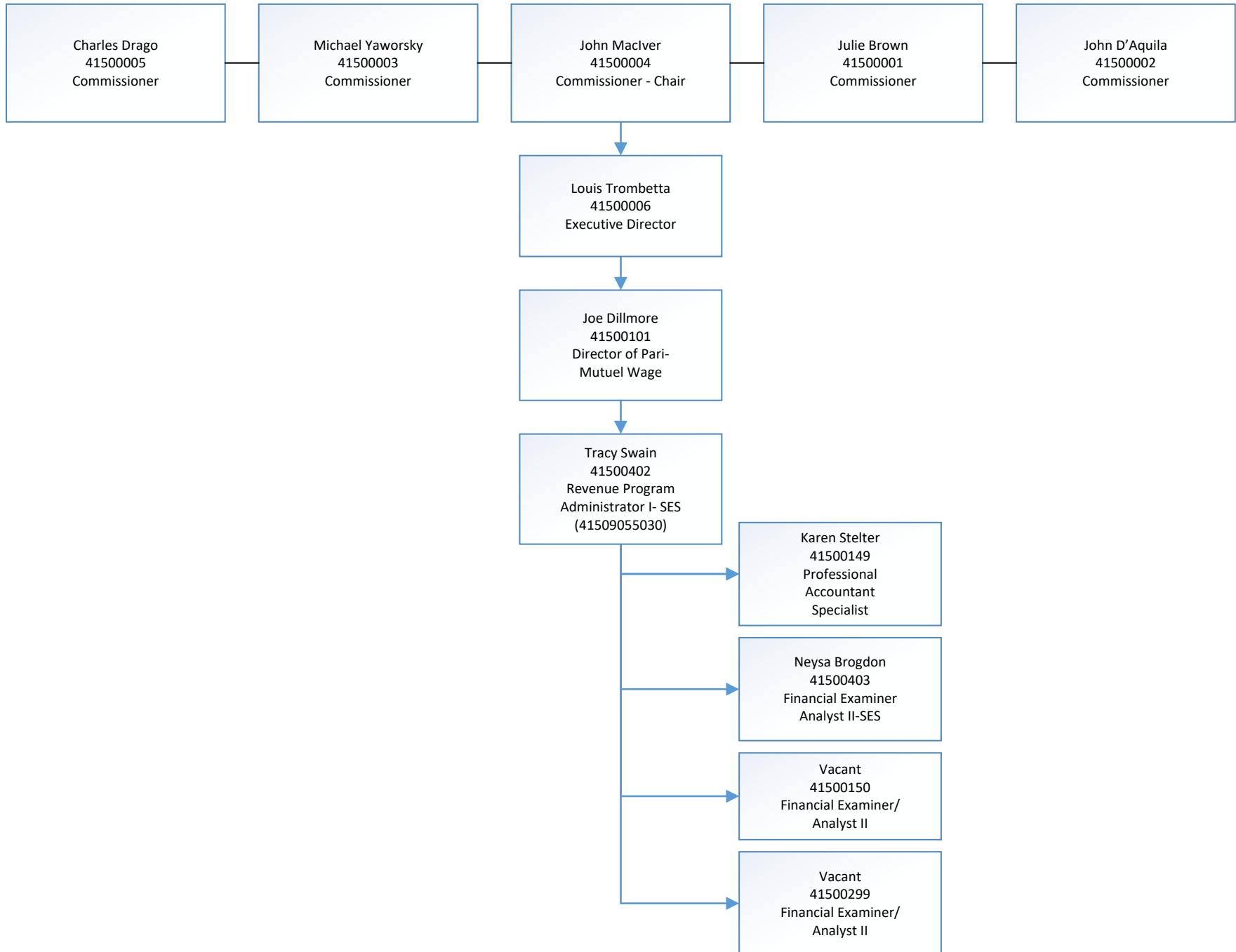
FGCC – PMW Standards & Licensure Operations

41-50-90-45-020



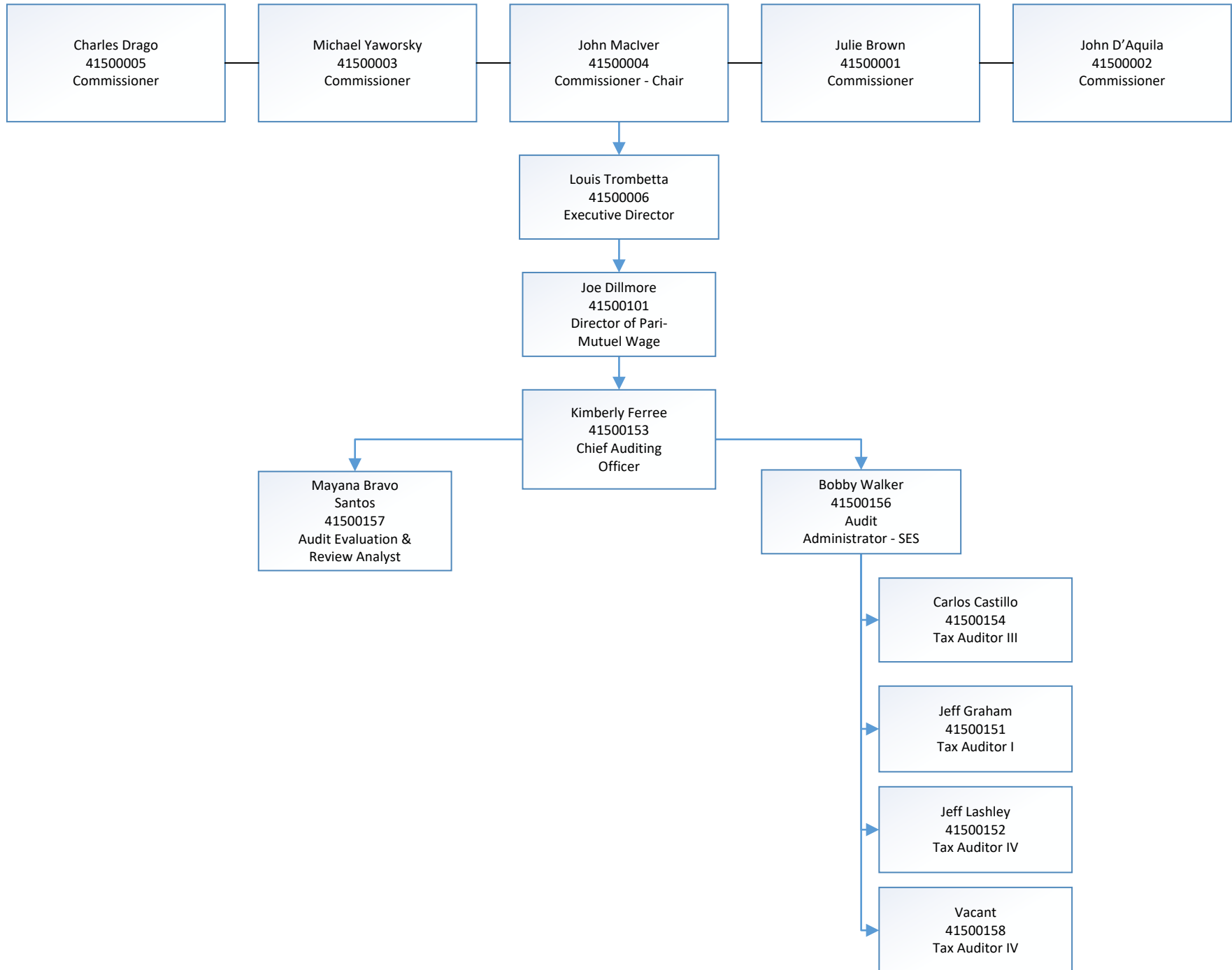
FGCC PMW Financial Services-Revenue/Slots Revenue

41-50-90-45-030/41-50-90-55-030



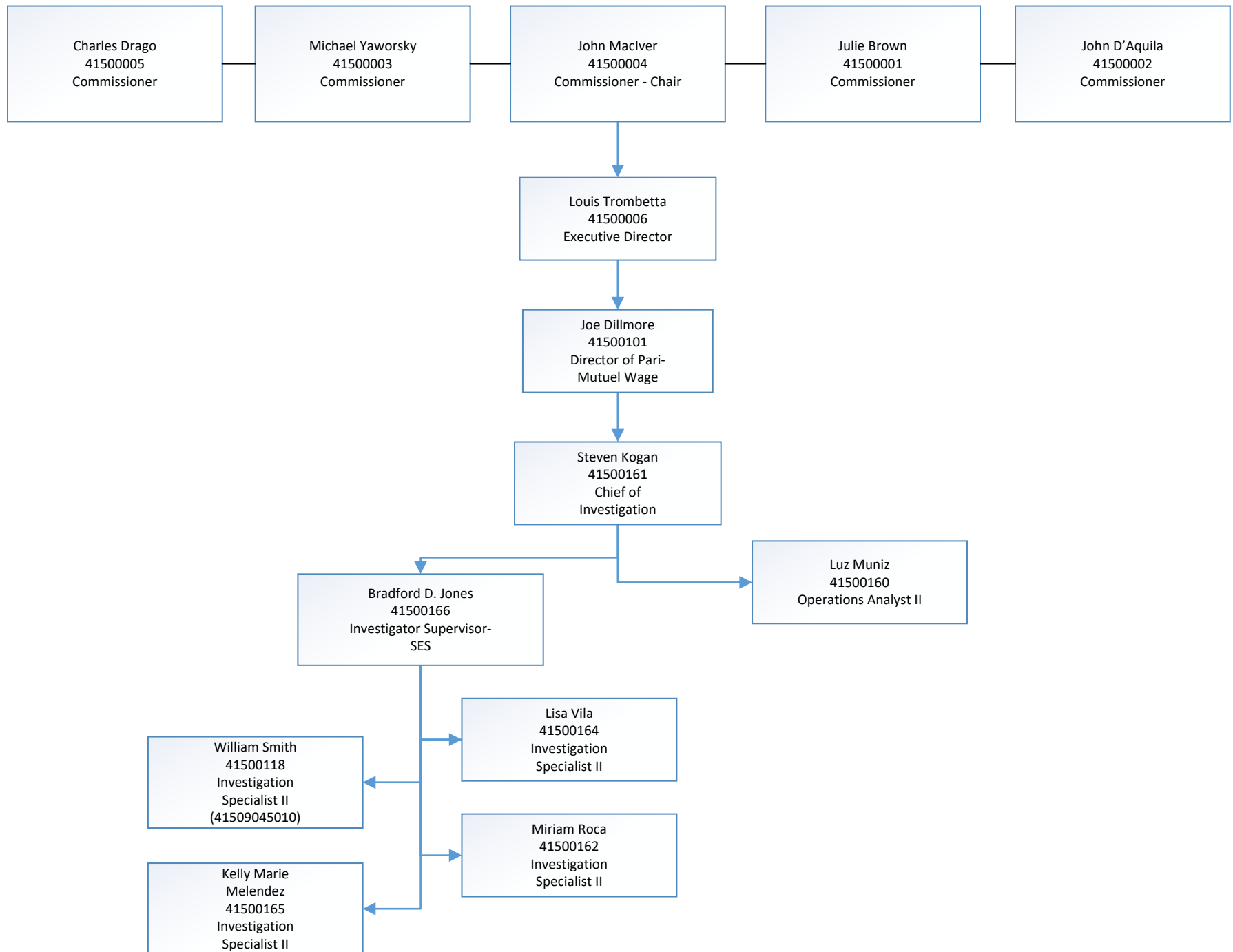
FGCC PMW – Auditing Compliance

41-50-90-45-040



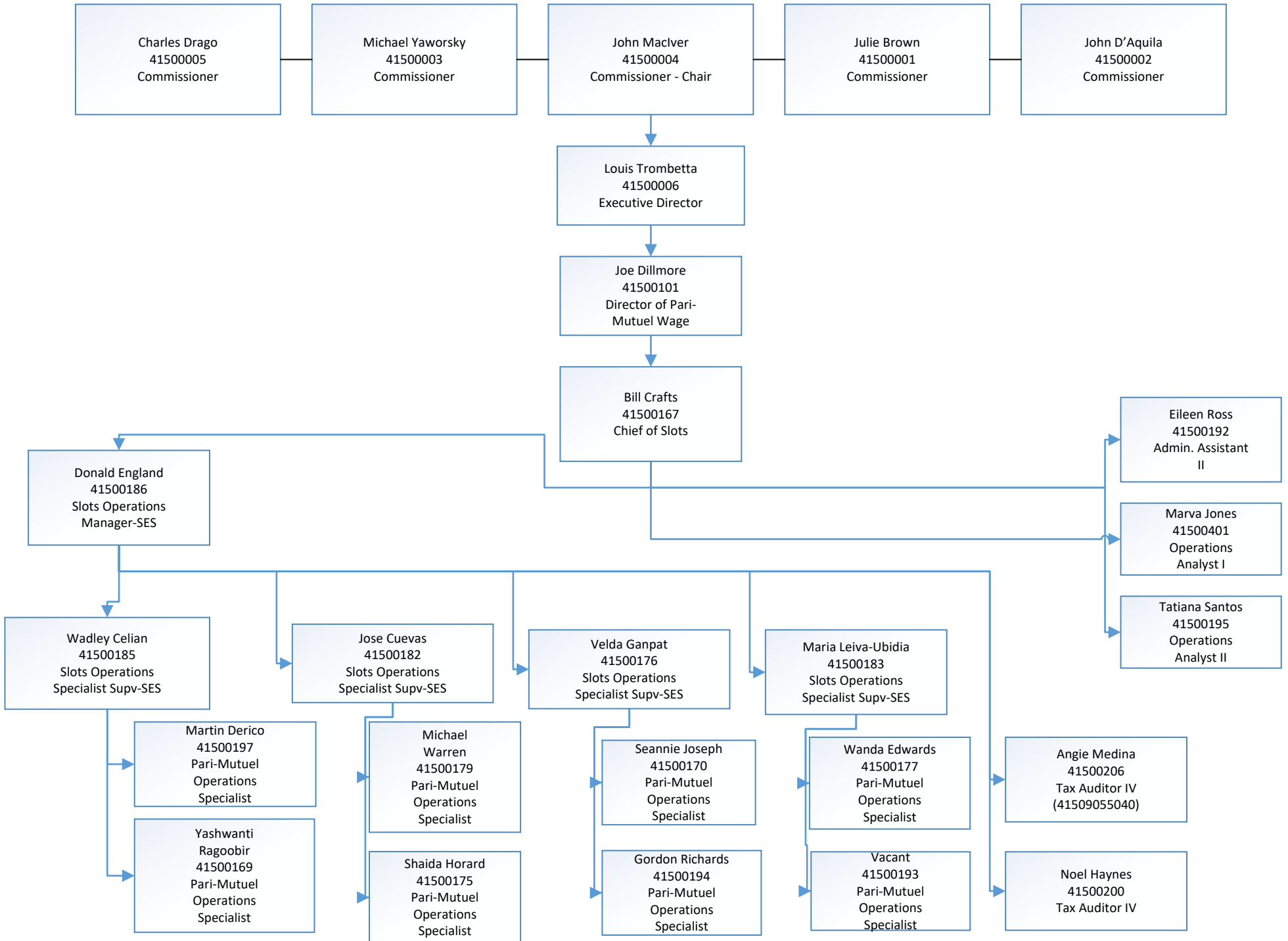
FGCC – Slots Compliance & Enforcement Investigations

41-50-90-55-010



FGCC PMW – Slots Standards & Licensure - Operations

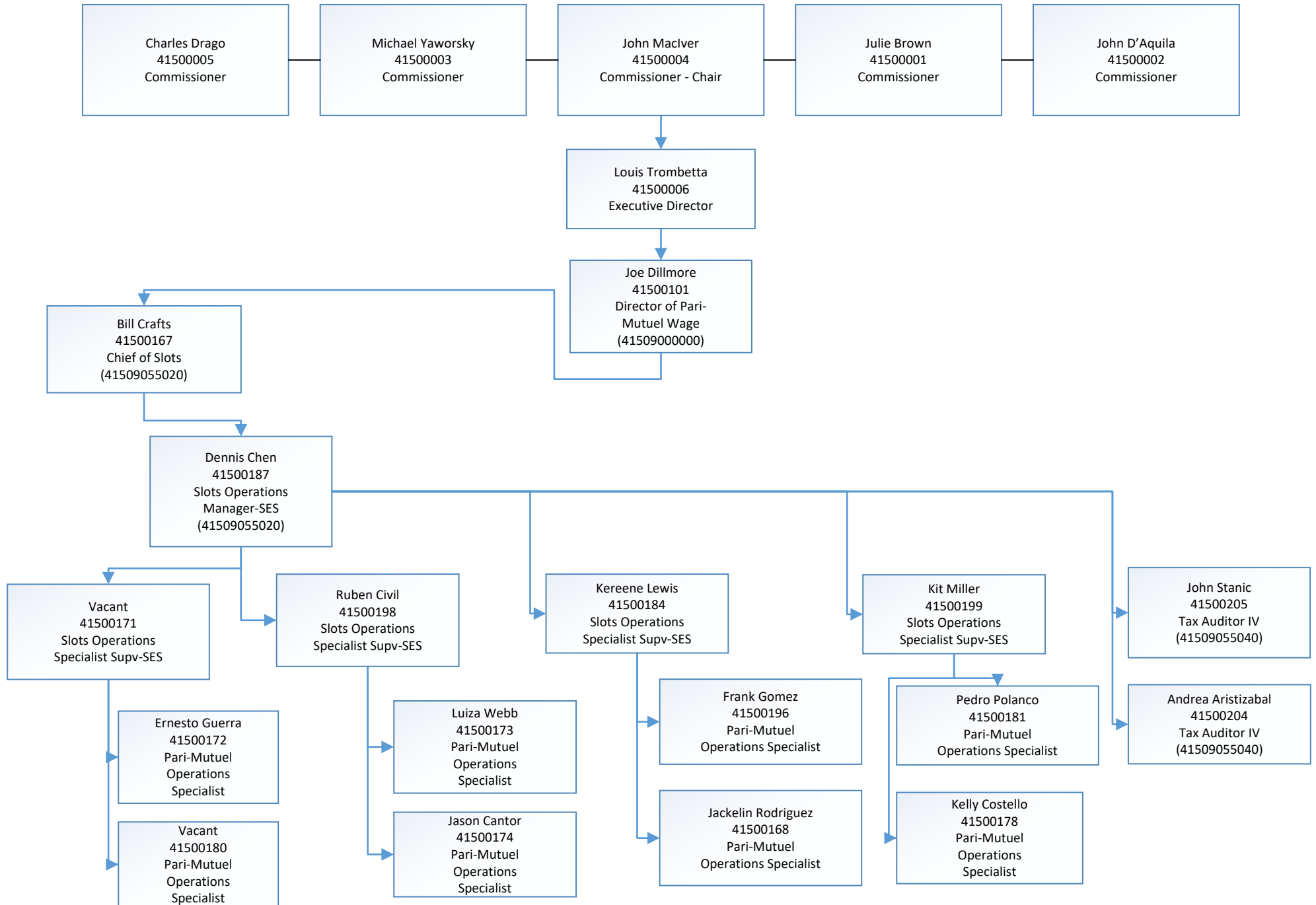
41-50-90-55-020



FGCC PMW – Slots Auditing-Compliance /FGCC PMW – Slots Licensure-Operations

41-50-90-55-040

41-50-90-55-020



SECTION III - PASS THROUGH ACTIVITY ISSUE CODES SELECTED:

TRANSFER-STATE AGENCIES ACTIVITY ISSUE CODES SELECTED:

1-8:

AID TO LOCAL GOVERNMENTS ACTIVITY ISSUE CODES SELECTED:

1-8:

AUDIT #1: THE FOLLOWING STATEWIDE ACTIVITIES (ACT0010 THROUGH ACT0490) HAVE AN OUTPUT STANDARD (RECORD TYPE 5) AND SHOULD NOT:

*** NO ACTIVITIES FOUND ***

AUDIT #2: THE FCO ACTIVITY (ACT0210) CONTAINS EXPENDITURES IN AN OPERATING CATEGORY AND SHOULD NOT: (NOTE: THIS ACTIVITY IS ROLLED INTO EXECUTIVE DIRECTION, ADMINISTRATIVE SUPPORT AND INFORMATION TECHNOLOGY)

*** NO OPERATING CATEGORIES FOUND ***

AUDIT #3: THE ACTIVITIES LISTED IN AUDIT #3 DO NOT HAVE AN ASSOCIATED OUTPUT STANDARD. IN ADDITION, THE ACTIVITIES WERE NOT IDENTIFIED AS A TRANSFER-STATE AGENCIES, AS AID TO LOCAL GOVERNMENTS, OR A PAYMENT OF PENSIONS, BENEFITS AND CLAIMS (ACT0430). ACTIVITIES LISTED HERE SHOULD REPRESENT TRANSFERS/PASS THROUGH THAT ARE NOT REPRESENTED BY THOSE ABOVE OR ADMINISTRATIVE COSTS THAT ARE UNIQUE TO THE AGENCY AND ARE NOT APPROPRIATE TO BE ALLOCATED TO ALL OTHER ACTIVITIES.

*** NO ACTIVITIES FOUND ***

AUDIT #4: TOTALS FROM SECTION I AND SECTIONS II + III:

DEPARTMENT: 4150	EXPENDITURES	FCO
FINAL BUDGET FOR AGENCY (SECTION I):	2,009,827	
TOTAL BUDGET FOR AGENCY (SECTIONS II + III):	1,177,473	
	-----	-----
DIFFERENCE:	832,354	
(MAY NOT EQUAL DUE TO ROUNDING)	=====	=====

* The Difference of \$832,354 was processed from General Revenue.

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

THIS FORM IS NOT APPLICABLE

Schedule XII Cover Sheet and Agency Project Approval	
Agency: Florida Gaming Control Commission	Schedule XII Submission Date:
Project Name:	Is this project included in the Agency's LRPP? Yes _____ No _____
FY 2023 - 2024 LBR Issue Code:	FY 2023 -2024 LBR Issue Title:
Agency Contact for Schedule XII (Name, Phone #, and E-mail address):	
AGENCY APPROVAL SIGNATURES	
I am submitting the attached Schedule XII in support of our legislative budget request. I have reviewed and agree with the information in the attached Schedule XII.	
Agency Head:	Date:
Printed Name:	
Agency Chief Information Officer: <i>(If applicable)</i>	Date:
Printed Name:	
Budget Officer:	Date:
Printed Name:	
Planning Officer:	Date:
Printed Name:	
Project Sponsor:	Date:
Printed Name:	

SCHEDULE XII: OUTSOURCING OR PRIVATIZATION OF A SERVICE OR ACTIVITY

I. Background Information	
1. Describe the service or activity proposed to be outsourced or privatized.	
2. How does the service or activity support the agency's core mission? What are the agency's desired goals and objectives to be achieved through the proposed outsourcing or privatization and the rationale for such goals and objectives?	
3. Provide the legal citation authorizing the agency's performance of the service or activity.	
4. Identify the service's or activity's major stakeholders, including customers, clients, and affected organizations or agencies.	
5. Describe and analyze how the agency currently performs the service or activity and list the resources, including information technology services and personnel resources, and processes used.	
6. Provide the existing or needed legal authorization, if any, for outsourcing or privatizing the service or activity.	

7. Provide the reasons for changing the delivery or performance of the service or activity. What is the current cost of service and revenue source?

II. Evaluation of Options
1. Provide a description of the available options for performing the service or activity and list for each option the general resources and processes needed to perform the service or activity. If state employees are currently performing the service or activity, provide at least one option involving maintaining state provision of the service or activity.
2. For each option, describe its current market for the service or activity under consideration for outsourcing or privatizing. How many vendors are currently providing the specific service or activity on a scale similar to the proposed option? How mature is this market?
3. List the criteria used to evaluate the options. Include a cost-benefit analysis documenting the direct and indirect specific baseline costs, savings, and qualitative and quantitative benefits involved in or resulting from the implementation of the recommended option(s).
4. Based upon the evaluation criteria, identify and analyze the advantages and disadvantages of each option, including potential performance improvements and risks.
5. For each option, describe the anticipated impact on the agency and the stakeholders, including impacts on other state agencies and their operations.

6. Identify changes in cost and/or service delivery that will result from each option. Describe how the changes will be realized. Describe how benefits will be measured and provide the annual cost.
7. List the major risks for each option and how the risks could be mitigated.
8. Describe any relevant experience of other agencies, other states, or the private sector in implementing similar options.

III. Information on Recommended Option
1. Identify the proposed competitive solicitation including the anticipated number of respondents.
2. Provide the agency's projected timeline for outsourcing or privatization of the service or activity. Include key events and milestones from the beginning of the procurement process through the expiration of a contract and key events and milestones for transitioning the service or activity from the state to the vendor. Provide a copy of the agency's transition plan for addressing changes in the number of agency personnel, affected business processes, employee transition issues including reemployment and retraining assistance plan for employees who are not retained by the agency or employed by the contractor, and communication with stakeholders such as agency clients and the public.
3. Identify all forms of compensation to the vendor(s) for performance of the service or activity, including in-kind allowances and state resources to be transferred to the vendor(s). Provide a detailed cost estimate of each.

<p>4. Provide an analysis of the potential impact on federal, state, and local revenues, and expenditures. If federal dollars currently fund all or part of the service or activity, what has been the response of the federal funding agency(ies) to the proposed change in the service delivery method? If federal dollars currently fund all or part of the service or activity, does the change in the service delivery method meet federal requirements?</p>
<p>5. What responsibilities, if any, required for the performance of the service or activity will be retained and performed by the agency? What costs, including personnel costs, will the agency continue to incur after the change in the service delivery model? Provide these cost estimations. Provide the method for monitoring progress in achieving the specified performance standards within the contract.</p>
<p>6. Describe the agency's contract management process for the outsourced or privatized service or activity, including a description of the specific performance standards that must be met to ensure adequate performance and how the agency will address potential contractor nonperformance. Attach a copy of any competitive solicitation documents, requests for quote(s), service level agreements, or similar documents issued by the agency for this competitive solicitation if available.</p>
<p>7. Provide the agency's contingency plan(s) that describes the tasks involved in and costs required for its implementation and how the agency will resume the in-house provision of the service or activity in the event of contract termination/non-renewal.</p>
<p>8. Identify all other Legislative Budget Request issues that are related to this proposal.</p>

<p>9. Explain whether or not the agency can achieve similar results by a method other than outsourcing or privatization and at what cost. Please provide the estimated expenditures by fiscal year over the expected life of the project.</p>
<p>10. Identify the specific performance measures that are to be achieved or that will be impacted by changing the service's or activity's delivery method.</p>
<p>11. Provide a plan to verify vendor(s) compliance with public records laws.</p>
<p>12. If applicable, provide a plan to verify vendor compliance with applicable federal and state law ensuring access by persons with disabilities.</p>
<p>13. If applicable, provide a description of potential differences among current agency policies or processes and a plan to standardize, consolidate, or revise current policies or processes.</p>
<p>14. If the cost of the outsourcing is anticipated to exceed \$10 million in any given fiscal year, provide a copy of the business case study (and cost benefit analysis if available) prepared by the agency for the activity or service to be outsourced or privatized pursuant to the requirements set forth in section 287.0571, Florida Statutes.</p>

**SCHEDULE XIII
 PROPOSED CONSOLIDATED FINANCING OF DEFERRED-PAYMENT
 COMMODITY CONTRACTS
 THIS FORM IS NOT APPLICABLE**

Contact Information
Agency: Florida Gaming Control Commission
Name:
Phone:
E-mail address:

Deferred-payment commodity contracts are approved by the Department of Financial Services (department). The rules governing these contracts are in Chapter 69I-3, Florida Administrative Code and may be accessed via the following website <https://www.flrules.org/gateway/ChapterHome.asp?Chapter=69I-3> . Information on the program and other associated information on the Consolidated Equipment Financing Program and Guaranteed Energy Savings Contracts may be accessed via the following website <http://www.myfloridacfo.com/Division/AA/StateAgencies/default.htm> under the Financing tab.

For each proposed deferred-payment commodity contract that exceeds the threshold for Category IV as defined in section 287.017, Florida Statutes, complete the following information and submit Department of Financial Services forms Lease Checklist DFS-A1-411 and CEFP Checklist DFS-A1-410 with this schedule.

1. Commodities proposed for purchase.
2. Describe and justify the need for the deferred-payment commodity contract including guaranteed energy performance savings contracts.
3. Summary of one-time payment versus financing analysis including a summary amortization schedule for the financing by fiscal year (amortization schedule and analysis detail may be attached separately).
4. Identify base budget proposed for payment of contract and/or issue code and title of budget request if increased authority is required for payment of the contract.

Schedule XIV
Variance from Long Range Financial Outlook

Agency: Florida Gaming Control Commission Contact: Christine Hutton

Article III, section 19(a)3 of the Florida Constitution, requires each agency Legislative Budget Request to be based upon and reflect the long range financial outlook adopted by the Joint Legislative Budget Commission or to explain any variance from the outlook.

- 1) Does the long range financial outlook adopted by the Joint Legislative Budget Commission in September 2022 contain revenue or expenditure estimates related to your agency?

Yes No

- 2) If yes, please list the estimates for revenues and budget drivers that reflect an estimate for your agency for Fiscal Year 2023-2024 and list the amount projected in the long range financial outlook and the amounts projected in your Schedule I or budget request.

	Issue (Revenue or Budget Driver)	R/B*	FY 2023-2024 Estimate/Request Amount	
			Long Range Financial Outlook	Legislative Budget Request
a	Slot Machine Tax Collections (Educational Enhancement TF)		\$ 242,600,000	\$ 245,400,000
b				
c				
d				
e				
f				

- 3) If your agency's Legislative Budget Request does not conform to the long range financial outlook with respect to the revenue estimates (from your Schedule I) or budget drivers, please explain the variance(s) below.

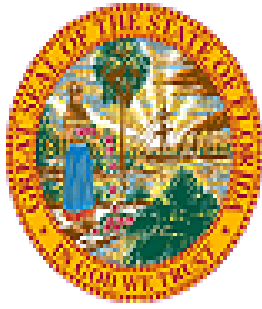
N/A

* R/B = Revenue or Budget Driver

**SCHEDULE XV:
 CONTRACT INFORMATION FOR EACH CONTRACT IN WHICH THE
 CONSIDERATION TO BE PAID TO THE AGENCY IS A PERCENTAGE OF
 THE VENDOR REVENUE AND IN EXCESS OF \$10 MILLION
 THIS FORM IS NOT APPLICABLE**

Contact Information
Agency: Florida Gaming Control Commission
Name: Christine Hutton
Phone: 850-717-1382
E-mail address: Christine.Hutton@fgcc.fl.gov

1. Vendor Name		
2. Brief description of services provided by the vendor.		
3. Contract terms and years remaining.		
4. Amount of revenue generated		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
5. Amount of revenue remitted		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)
6. Value of capital improvement		
7. Remaining amount of capital improvement		
8. Amount of state appropriations		
Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year (Request Year)



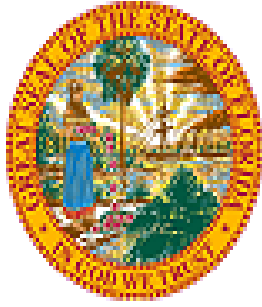
FLORIDA

GAMING CONTROL COMMISSION

Pari-Mutuel Wagering

Budget Entity Level Exhibits or Schedules

**Fiscal Year
2023-2024**



FLORIDA

GAMING CONTROL
COMMISSION

Pari-Mutuel Wagering

41501040

Schedule I Series

Fiscal Year
2023-2024

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Florida Gaming Control Commis **Budget Period:** 2023-2024
Program: Pari-Mutuel Wagering
Fund: Pari-Mutuel Wagering TF 2520
Specific Authority: Chapter 550, Florida Statutes
Purpose of Fees Collected: To ensure lawful operation of pari-mutuel wagering facilities in Florida

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input checked="" type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach Examination of Regulatory Fees Form - Part I and II.)
<input type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

SECTION I - FEE COLLECTION	ACTUAL	ESTIMATED	REQUEST
	FY 2021 - 2022	FY 2022 - 2023	FY 2023 - 2024
<u>Receipts:</u>			
Fees (includes finger printing for slots)	-	2,015,783	2,023,748
Licenses	-	491,080	527,827
Fines/Penalties/Miscellaneous/Refunds	-	132,386	132,386
Taxes	-	14,427,276	14,562,470
Addictive Gambling Fund	-	1,750,000	2,000,000
Slot Licenses	-	220,393	310,000
Slot Taxes	-	242,600,000	245,400,000
Indian Gaming Compact Reimbursement	-	250,000	250,000
Total Fee Collection to Line (A) - Section III	-	261,886,918	265,206,431

SECTION II - FULL COSTS	ACTUAL	ESTIMATED	REQUEST
<u>Direct Costs:</u>			
Salaries and Benefits	-	15,861,461	17,177,227
Other Personal Services	-	1,496,349	1,496,349
Expenses	-	3,116,023	3,976,444
Operating Capital Outlay	-	381,387	23,895
Acquisition of Motor Vehicles	-	440,002	80,002
Gambling Prevention Contract	-	1,250,000	1,250,000
Contracted Services	-	1,394,594	901,278
Operation/Maintenance of Motor Vehicles	-	87,743	87,743
Risk Management	-	136,962	136,962
Lease Purchases	-	12,911	12,911
Racing Animal Medical Research	-	100,000	100,000
Lab Contract	-	1,916,000	1,916,000
TR/DMS/HR Services/Stw Contract	-	63,189	64,897
Con/Pari-Mutuel Wagering/Compi Sys	-	296,476	296,476
Indirect Costs Charged to Trust Fund	-	248,348,350	251,386,440
Total Full Costs to Line (B) - Section III	-	274,901,447	278,906,624

Basis Used: Accrual Basis

SECTION III - SUMMARY		ACTUAL	ESTIMATED	REQUEST
TOTAL SECTION I	(A)	-	261,886,918	265,206,431
TOTAL SECTION II	(B)	-	274,901,447	278,906,624
TOTAL - Surplus/Deficit	(C)	-	(13,014,529)	(13,700,193)

EXPLANATION of LINE C:

THIS FORM IS NOT APPLICABLE THIS YEAR

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2023 - 2024
Trust Fund Title:	Florida Gaming Control Commission
Budget Entity:	Pari-Mutuel Wagering Trust Fund
LAS/PBS Fund Number:	Pari-Mutuel Wagering
	2520

	Balance as of 6/30/2022	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(A)		0
ADD: Other Cash (See Instructions)	(B)		0
ADD: Investments	(C)		0
ADD: Outstanding Accounts Receivable	(D)		0
ADD: _____	(E)		0
Total Cash plus Accounts Receivable	0 (F)	0	0
LESS Allowances for Uncollectibles	(G)		0
LESS Approved "A" Certified Forwards	(H)		0
Approved "B" Certified Forwards	(H)		0
Approved "FCO" Certified Forwards	(H)		0
LESS: Other Accounts Payable (Nonoperating)	(I)		0
LESS: _____	(J)		0
Unreserved Fund Balance, 07/01/22	0 (K)	0	0 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

THIS FORM IS NOT APPLICABLE THIS YEAR

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2023 - 2024

Department Title: Florida Gaming Control Commission
Trust Fund Title: Pari-Mutuel Wagering Trust Fund
LAS/PBS Fund Number: 2520

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/22
Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved FCO Certified Forward per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

SCHEDULE VI: DETAIL OF DEBT SERVICE

THIS FORM IS NOT APPLICABLE

Department: Florida Gaming Control Commission

Budget Period 20 ___ - ___

Budget Entity: 415000000

(1)	(2)	(3)	(4)
SECTION I	ACTUAL	ESTIMATED	REQUEST
	FY 20 ___ - ___	FY 20 ___ - ___	FY 20 ___ - ___
Interest on Debt	(A) <input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(B) <input type="text"/>	<input type="text"/>	<input type="text"/>
Repayment of Loans	(C) <input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(D) <input type="text"/>	<input type="text"/>	<input type="text"/>
Other Debt Service	(E) <input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(F) <input type="text"/>	<input type="text"/>	<input type="text"/>

Explanation: _____

SECTION II

ISSUE: _____

(1)	(2)	(3)	(4)	(5)
INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20 ___	JUNE 30, 20 ___
(6)		(7)	(8)	(9)
		ACTUAL	ESTIMATED	REQUEST
		FY 20 ___ - ___	FY 20 ___ - ___	FY 20 ___ - ___
Interest on Debt	(G)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(H)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(I)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other	(J)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(K)	<input type="text"/>	<input type="text"/>	<input type="text"/>

ISSUE: _____

INTEREST RATE	MATURITY DATE	ISSUE AMOUNT	JUNE 30, 20 ___	JUNE 30, 20 ___
		ACTUAL	ESTIMATED	REQUEST
		FY 20 ___ - ___	FY 20 ___ - ___	FY 20 ___ - ___
Interest on Debt	(G)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Principal	(H)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Fiscal Agent or Other Fees	(I)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other	(J)	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total Debt Service	(K)	<input type="text"/>	<input type="text"/>	<input type="text"/>

SCHEDULE IX: MAJOR AUDIT FINDINGS AND RECOMMENDATIONS

Budget Period: 2023 - 2024

Department: Florida Gaming Control Commissio

Chief Internal Auditor: _____

Budget Entity: _____

Phone Number: _____

(1) REPORT NUMBER	(2) PERIOD ENDING	(3) UNIT/AREA	(4) SUMMARY OF FINDINGS AND RECOMMENDATIONS	(5) SUMMARY OF CORRECTIVE ACTION TAKEN	(6) ISSUE CODE
			none to report		

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Gaming Control Commission

Agency Budget Officer/OPB Analyst Name: Christine Hutton / Jessica Krause

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

Action	Program or Service (Budget Entity Codes)				
	41501010	41501030	41501040	41501050	

1. GENERAL

1.1 Are Columns A01, A04, A05, A91, A92, A93, A94, A95, A96, A36, A10, IA1, IA4, IA5, IA6, IP1, IV1, IV3 and NV1 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for both the Budget and Trust Fund columns (no trust fund files for narrative columns)? Is Column A02 set to TRANSFER CONTROL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for the Trust Fund Files (the Budget Files should already be on TRANSFER CONTROL for DISPLAY and MANAGEMENT CONTROL for UPDATE)? Are Columns A06, A07, A08 and A09 for Fixed Capital Outlay (FCO) set to TRANSFER CONTROL for DISPLAY status only (UPDATE status remains on OWNER)? (CSDI or Web LBR Column Security)	Yes	Yes	Yes	Yes	
1.2 Is Column A03 set to TRANSFER CONTROL for DISPLAY and UPDATE status for both the Budget and Trust Fund columns? (CSDI)	Yes	Yes	Yes	Yes	

AUDITS:

1.3 Have Column A03 budget files been copied to Column A12? Run the Exhibit B Audit Comparison Report to verify. (EXBR, EXBA)	Yes	Yes	Yes	Yes	
1.4 Have Column A03 trust fund files been copied to Column A12? Run Schedule I (SC1R, SC1 or SC1R, SC1D adding column A12) to verify.	Yes	Yes	Yes	Yes	
1.5 Has Column A12 security been set correctly to ALL for DISPLAY status and MANAGEMENT CONTROL for UPDATE status for Budget and Trust Fund files? (CSDR, CSA)	Yes	Yes	Yes	Yes	

TIP The agency should prepare the budget request for submission in this order: 1) Copy Column A03 to Column A12, and 2) Lock columns as described above. A security control feature included in the LAS/PBS Web upload process requires columns to be in the proper status before uploading to the portal.

2. EXHIBIT A (EADR, EXA)

2.1 Is the budget entity authority and description consistent with the agency's LRPP and does it conform to the directives provided on page 56 of the LBR Instructions?	Yes	Yes	Yes	Yes	
2.2 Are the statewide issues generated systematically (estimated expenditures, nonrecurring expenditures, etc.) included?	Yes	Yes	Yes	Yes	
2.3 Are the issue codes and titles consistent with <i>Section 3</i> of the LBR Instructions (pages 14 through 27)? Do they clearly describe the issue?	Yes	Yes	Yes	Yes	

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Gaming Control Commission
Agency Budget Officer/OPB Analyst Name: Christine Hutton / Jessica Krause

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Action	Program or Service (Budget Entity Codes)				
	41501010	41501030	41501040	41501050	

3. EXHIBIT B (EXBR, EXB)

3.1 Is it apparent that there is a fund shift where an appropriation category's funding source is different between A02 and A03? Were the issues entered into LAS/PBS correctly? Check D-3A funding shift issue 340XXX0 - a unique deduct and unique add back issue should be used to ensure fund shifts display correctly on the LBR exhibits.	NA	NA	NA	NA	
---	----	----	----	----	--

AUDITS:

3.2 Negative Appropriation Category Audit for Agency Request (Columns A03 and A04): Are all appropriation categories positive by budget entity and program component at the FSI level? Are all nonrecurring amounts less than requested amounts? (NACR, NAC - Report should print "No Negative Appropriation Categories Found")	Yes	Yes	Yes	Yes	
--	-----	-----	-----	-----	--

3.3 Current Year Estimated Verification Comparison Report: Is Column A02 equal to Column B07? (EXBR, EXBC - Report should print "Records Selected Net To Zero")	Yes	Yes	Yes	Yes	
--	-----	-----	-----	-----	--

TIP Generally look for and be able to fully explain significant differences between A02 and A03.					
--	--	--	--	--	--

TIP Exhibit B - A02 equal to B07: Compares Current Year Estimated column to a backup of A02. This audit is necessary to ensure that the historical detail records have not been adjusted. Records selected should net to zero.					
--	--	--	--	--	--

TIP Requests for appropriations which require advance payment authority must use the sub-title "Grants and Aids". For advance payment authority to local units of government, the Aid to Local Government appropriation category (05XXXX) should be used. For advance payment authority to non-profit organizations or other units of state government, a Special Categories appropriation category (10XXXX) should be used.					
--	--	--	--	--	--

4. EXHIBIT D (EADR, EXD)

4.1 Is the program component objective statement consistent with the agency LRPP, and does it conform to the directives provided on page 59 of the LBR Instructions?	Yes	Yes	Yes	Yes	
--	-----	-----	-----	-----	--

4.2 Is the program component code and title used correct?	Yes	Yes	Yes	Yes	
---	-----	-----	-----	-----	--

TIP Fund shifts or transfers of services or activities between program components will be displayed on an Exhibit D whereas it may not be visible on an Exhibit A.					
--	--	--	--	--	--

5. EXHIBIT D-1 (ED1R, EXD1)

5.1 Are all object of expenditures positive amounts? (This is a manual check.)	Yes	Yes	Yes	Yes	
--	-----	-----	-----	-----	--

AUDITS:

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Gaming Control Commission
Agency Budget Officer/OPB Analyst Name: Christine Hutton / Jessica Krause

A "Y" indicates "YES" and is acceptable, an "N/J" indicates "NO/Justification Provided" - these require further explanation/justification (additional sheets can be used as necessary), and "TIPS" are other areas to consider.

	Program or Service (Budget Entity Codes)				
Action	41501010	41501030	41501040	41501050	

5.2	Do the fund totals agree with the object category totals within each appropriation category? (ED1R, XD1A - Report should print "No Differences Found For This Report")	Yes	Yes	Yes	Yes	
5.3	FLAIR Expenditure/Appropriation Ledger Comparison Report: Is Column A01 less than Column B04? (EXBR, EXBB - Negative differences [with a \$5,000 allowance] need to be corrected in Column A01.)	Yes	Yes	Yes	Yes	
5.4	A01/State Accounts Disbursements and Carry Forward Comparison Report: Does Column A01 equal Column B08? (EXBR, EXBD - Differences [with a \$5,000 allowance at the department level] need to be corrected in Column A01.)	Yes	Yes	Yes	Yes	
TIP	If objects are negative amounts, the agency must make adjustments to Column A01 to correct the object amounts. In addition, the fund totals must be adjusted to reflect the adjustment made to the object data.					
TIP	If fund totals and object totals do not agree or negative object amounts exist, the agency must adjust Column A01.					
TIP	Exhibit B - A01 less than B04: This audit is to ensure that the disbursements and carry/certifications forward in A01 are less than FY 2021-22 approved budget. Amounts should be positive. The \$5,000 allowance is necessary for rounding.					
TIP	If B08 is not equal to A01, check the following: 1) the initial FLAIR disbursements or carry forward data load was corrected appropriately in A01; 2) the disbursement data from departmental FLAIR was reconciled to State Accounts; and 3) the FLAIR disbursements did not change after Column B08 was created. Note that there is a \$5,000 allowance at the department level.					

6. EXHIBIT D-3 (ED3R, ED3) (Not required in the LBR - for analytical purposes only.)

6.1	Are issues appropriately aligned with appropriation categories?	Yes	Yes	Yes	Yes	
TIP	Exhibit D-3 is not required in the budget submission but may be needed for this particular appropriation category/issue sort. Exhibit D-3 is also a useful report when identifying negative appropriation category problems.					

7. EXHIBIT D-3A (EADR, ED3A) (Required to be posted to the Florida Fiscal Portal)

7.1	Are the issue titles correct and do they clearly identify the issue? (See pages 15 through 27 of the LBR Instructions.)	Yes	Yes	Yes	Yes	
7.2	Does the issue narrative adequately explain the agency's request and is the explanation consistent with the LRPP? (See pages 64 through 69 of the LBR Instructions.)	Yes	Yes	Yes	Yes	
7.3	Does the narrative for Information Technology (IT) issue follow the additional narrative requirements described on pages 66 through 69 of the LBR Instructions?	Yes	NA	NA	NA	

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Gaming Control Commission
Agency Budget Officer/OPB Analyst Name: Christine Hutton / Jessica Krause

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Action	Program or Service (Budget Entity Codes)			
	41501010	41501030	41501040	41501050

7.4 Are all issues with an IT component identified with a "Y" in the "IT COMPONENT?" field? If the issue contains an IT component, has that component been identified and documented?	Yes	NA	NA	NA
7.5 Does the issue narrative explain any variances from the Standard Expense and Human Resource Services Assessments package? Is the nonrecurring portion in the nonrecurring column? (See pages E.4 through E.5 of the LBR Instructions.)	Yes	NA	Yes	Yes
7.6 Does the salary rate request amount accurately reflect any new requests and are the amounts proportionate to the Salaries and Benefits request? Note: Salary rate should always be annualized.	Yes	NA	Yes	Yes
7.7 Does the issue narrative thoroughly explain/justify all Salaries and Benefits amounts entered into the Other Salary Amounts transactions (OADA/C)? Amounts entered into OAD are reflected in the Position Detail of Salaries and Benefits section of the Exhibit D-3A. (See pages 93 through 92 of the LBR Instructions.)	Yes	NA	Yes	NA
7.8 Does the issue narrative include the Consensus Estimating Conference forecast, where appropriate?	NA	NA	NA	NA
7.9 Does the issue narrative reference the specific county(ies) where applicable?	NA	NA	NA	NA
7.10 Do the 160XXX0 issues reflect budget amendments that have been approved (or in the process of being approved) and that have a recurring impact (including Lump Sums)? Have the approved budget amendments been entered in Column A18 as instructed in Memo #23-003?	NA	NA	NA	NA
7.11 When appropriate are there any 160XXX0 issues included to delete positions placed in reserve in the LAS/PBS Position and Rate Ledger (e.g. unfunded grants)? Note: Lump sum appropriations not yet allocated should <u>not</u> be deleted. (PLRR, PLMO)	NA	NA	NA	NA
7.12 Does the issue narrative include plans to satisfy additional space requirements when requesting additional positions?	Yes	NA	NA	NA
7.13 Has the agency included a 160XXX0 issue and 210XXXX and 260XXX0 issues as required for lump sum distributions?	NA	NA	NA	NA
7.14 Do the amounts reflect appropriate FSI assignments?	Yes	Yes	Yes	Yes
7.15 Are the 33XXXX0 issues negative amounts only and do not restore nonrecurring cuts from a prior year or fund any issues that net to a positive or zero amount? Check D-3A issues 33XXXX0 - a unique issue should be used for issues that net to zero or a positive amount.	NA	NA	NA	NA

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Gaming Control Commission
Agency Budget Officer/OPB Analyst Name: Christine Hutton / Jessica Krause

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	Program or Service (Budget Entity Codes)				
Action	41501010	41501030	41501040	41501050	

7.16 Do the issue codes relating to special <i>salary and benefits</i> issues (e.g., position reclassification, pay grade adjustment, overtime/on-call pay, etc.) have an "A" in the fifth position of the issue code (XXXXAXX) and are they self-contained (not combined with other issues)? (See pages 26 and 88 of the LBR Instructions.)	Yes	NA	Yes	NA	
7.17 Do the issues relating to <i>Information Technology (IT)</i> have a "C" in the sixth position of the issue code (36XXXCX) and are the correct issue codes used (361XXC0, 362XXC0, 363XXC0, 24010C0, 30010C0, 33011C0, 160E470, or 160E480)?	Yes	NA	NA	NA	
7.18 Are the issues relating to <i>major audit findings and recommendations</i> properly coded (4A0XXX0, 4B0XXX0)?	NA	NA	NA	NA	
7.19 Does the issue narrative identify the strategy or strategies in the Five Year Statewide Strategic Plan for Economic Development?	Yes	Yes	Yes	Yes	
AUDIT:					
7.20 Does the General Revenue for 160XXXX (Adjustments to Current Year Expenditures) issues net to zero? (GENR, LBR1)	NA	NA	NA	NA	
7.21 Does the General Revenue for 180XXXX (Intra-Agency Reorganizations) issues net to zero? (GENR, LBR2)	Yes	NA	Yes	Yes	
7.22 Does the General Revenue for 200XXXX (Estimated Expenditures Realignment) issues net to zero? (GENR, LBR3)	NA	NA	NA	NA	
7.23 Have FCO appropriations been entered into the nonrecurring column (A04)? (GENR, LBR4 - Report should print "No Records Selected For Reporting" or a listing of D-3A issue(s) assigned to Debt Service (IOE N) or in some cases State Capital Outlay - Public Education Capital Outlay (IOE L))	NA	NA	NA	NA	
7.24 Has narrative been entered for all issues requested by the agency? Agencies do not need to include narrative for startup issues (1001000, 2103XXX, etc.) that were not input by the agency. (NAAR, BSNR)	Yes	Yes	Yes	Yes	
7.25 Has the agency entered annualization issues (260XXX0) for any issue that was partially funded in Fiscal Year 2022-23? Review Column G66 to determine whether any incremental amounts are needed to fully fund an issue that was initially appropriated in Fiscal Year 2022-23. Do not add annualization issues for pay and benefit distribution issues, as those annualization issues (26AXXXX) have already been added to A03.	NA	NA	NA	NA	

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Gaming Control Commission
Agency Budget Officer/OPB Analyst Name: Christine Hutton / Jessica Krause

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Action	Program or Service (Budget Entity Codes)				
	41501010	41501030	41501040	41501050	

TIP	Salaries and Benefits amounts entered using the OADA/C transactions must be thoroughly justified in the D-3A issue narrative. Agencies can run OADA/OADR from STAM to identify the amounts entered into OAD and ensure these entries have been thoroughly explained in the D-3A issue narrative.	
TIP	The issue narrative must completely and thoroughly explain and justify each D-3A issue. Agencies must ensure it provides the information necessary for the OPB and legislative analysts to have a complete understanding of the issue submitted. Thoroughly review pages 64 through 69 of the LBR Instructions.	
TIP	Check BAPS to verify status of budget amendments. Check for reapprovals not picked up in the General Appropriations Act. Verify that Lump Sum appropriations in Column A02 do not appear in Column A03. Review budget amendments to verify that 160XXX0 issue amounts correspond accurately and net to zero for General Revenue funds.	
TIP	If an agency is receiving federal funds from another agency the FSI should = 9 (Transfer - Recipient of Federal Funds). The agency that originally receives the funds directly from the federal agency should use FSI = 3 (Federal Funds).	
TIP	If an appropriation made in the FY 2022-23 General Appropriations Act duplicates an appropriation made in substantive legislation, the agency must create a unique deduct nonrecurring issue to eliminate the duplicated appropriation. Normally this is taken care of through line item veto.	

**8. SCHEDULE I & RELATED DOCUMENTS (SC1R, SC1 - Budget Entity Level or SC1R, SC1D - Department Level)
(Required to be posted to the Florida Fiscal Portal)**

8.1	Has a separate department level Schedule I and supporting documents package been submitted by the agency?	NA	NA	NA	NA	
8.2	Has a Schedule I and Schedule IB been completed in LAS/PBS for each operating trust fund?	Yes	Yes	Yes	Yes	
8.3	Have the appropriate Schedule I supporting documents been included for the trust funds (Schedule IA, Schedule IC, and Reconciliation to Trial Balance)?	Yes	Yes	Yes	Yes	
8.4	Have the Examination of Regulatory Fees Part I and Part II forms been included for the applicable regulatory programs?	Yes	Yes	Yes	Yes	
8.5	Have the required detailed narratives been provided (5% trust fund reserve narrative; method for computing the distribution of cost for general management and administrative services narrative; adjustments narrative; revenue estimating methodology narrative; fixed capital outlay adjustment narrative)?	Yes	Yes	Yes	Yes	

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Gaming Control Commission
Agency Budget Officer/OPB Analyst Name: Christine Hutton / Jessica Krause

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Action	Program or Service (Budget Entity Codes)				
	41501010	41501030	41501040	41501050	

8.6 Has the Inter-Agency Transfers Reported on Schedule I form been included as applicable for transfers totaling \$100,000 or more for the fiscal year?	Yes	Yes	Yes	Yes	
8.7 If the agency is scheduled for the annual trust fund review this year, have the Schedule ID and applicable draft legislation been included for recreation, modification or termination of existing trust funds?	NA	NA	NA	NA	
8.8 If the agency is scheduled for the annual trust fund review this year, have the necessary trust funds been requested for creation pursuant to section 215.32(2)(b), Florida Statutes - including the Schedule ID and applicable legislation?	NA	NA	NA	NA	
8.9 Are the revenue codes correct? In the case of federal revenues, has the agency appropriately identified direct versus indirect receipts (object codes 000700, 000750, 000799, 001510 and 001599)? For non-grant federal revenues, is the correct revenue code identified (codes 000504, 000119, 001270, 001870, 001970)?	Yes	Yes	Yes	Yes	
8.10 Are the statutory authority references correct?	Yes	Yes	Yes	Yes	
8.11 Are the General Revenue Service Charge percentage rates used for each revenue source correct? (Refer to section 215.20, Florida Statutes, for appropriate General Revenue Service Charge percentage rates.)	Yes	Yes	Yes	Yes	
8.12 Is this an accurate representation of revenues based on the most recent Consensus Estimating Conference forecasts?	Yes	Yes	Yes	Yes	
8.13 If there is no Consensus Estimating Conference forecast available, do the revenue estimates appear to be reasonable?	Yes	Yes	Yes	Yes	
8.14 Are the federal funds revenues reported in Section I broken out by individual grant? Are the correct CFDA codes used?	NA	NA	NA	NA	
8.15 Are anticipated grants included and based on the state fiscal year (rather than federal fiscal year)?	NA	NA	NA	NA	
8.16 Are the Schedule I revenues consistent with the FSI's reported in the Exhibit D-3A?	Yes	Yes	Yes	Yes	
8.17 If applicable, are nonrecurring revenues entered into Column A04?	NA	NA	NA	NA	
8.18 Has the agency certified the revenue estimates in columns A02 and A03 to be the latest and most accurate available? Does the certification include a statement that the agency will notify OPB of any significant changes in revenue estimates that occur prior to the Governor's Budget Recommendations being issued?	Yes	Yes	Yes	Yes	
8.19 Is a 5% trust fund reserve reflected in Section II? If not, is sufficient justification provided for exemption? Are the additional narrative requirements provided?	Yes	Yes	Yes	Yes	

Fiscal Year 2023-24 LBR Technical Review Checklist

Department/Budget Entity (Service): Florida Gaming Control Commission
Agency Budget Officer/OPB Analyst Name: Christine Hutton / Jessica Krause

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Action	Program or Service (Budget Entity Codes)				
	41501010	41501030	41501040	41501050	

8.20 Are appropriate General Revenue Service Charge nonoperating amounts included in Section II?	Yes	Yes	Yes	Yes	
8.21 Are nonoperating expenditures to other budget entities/departments cross-referenced accurately?	Yes	Yes	Yes	Yes	
8.22 Do transfers balance between funds (within the agency as well as between agencies)? (See also 8.6 for required transfer confirmation of amounts totaling \$100,000 or more.)	Yes	Yes	Yes	Yes	
8.23 Are nonoperating expenditures recorded in Section II and adjustments recorded in Section III?	Yes	Yes	Yes	Yes	
8.24 Are prior year September operating reversions appropriately shown in column A01, Section III?	NA	NA	NA	NA	
8.25 Are current year September operating reversions (if available) appropriately shown in column A02, Section III?	NA	NA	NA	NA	
8.26 Does the Schedule IC properly reflect the unreserved fund balance for each trust fund as defined by the LBR Instructions, and is it reconciled to the agency accounting records?	NA	NA	NA	NA	
8.27 Has the agency analyzed for continuing appropriations (category 13XXXX) and properly accounted for in the appropriate column(s) in Section III?	NA	NA	NA	NA	
8.28 Does Column A01 of the Schedule I accurately represent the actual prior year accounting data as reflected in the agency accounting records, and is it provided in sufficient detail for analysis?	NA	NA	NA	NA	
8.29 Does Line I of Column A01 (Schedule I) equal Line K of the Schedule IC?	NA	NA	NA	NA	
AUDITS:					
8.30 Is Line I a positive number? (If not, the agency must adjust the budget request to eliminate the deficit).	Yes	Yes	Yes	Yes	
8.31 Is the June 30 Adjusted Unreserved Fund Balance (Line I) equal to the July 1 Unreserved Fund Balance (Line A) of the following year? If a Schedule IB was prepared, do the totals agree with the Schedule I, Line I? (SC1R, SC1A - Report should print "No Discrepancies Exist For This Report")	Yes	Yes	Yes	Yes	
8.32 Has a Department Level Reconciliation been provided for each trust fund and does Line A of the Schedule I equal the CFO amount? If not, the agency must correct Line A. (SC1R, DEPT)	Yes	Yes	Yes	Yes	

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8.33	Has a Schedule IB been provided for ALL trust funds having an unreserved fund balance in columns A01, A02 and/or A03, and if so, does each column's total agree with line I of the Schedule I?	Yes	Yes	Yes	Yes	
8.34	Have A/R been properly analyzed and any allowances for doubtful accounts been properly recorded on the Schedule IC?	NA	NA	NA	NA	
TIP	The Schedule I is the most reliable source of data concerning the trust funds. It is very important that this schedule is as accurate as possible!					
TIP	Determine if the agency is scheduled for trust fund review. (See pages 124 through 126 of the LBR Instructions.) Transaction DFTR in LAS/PBS is also available and provides an LBR review date for each trust fund.					
TIP	Review the unreserved fund balances and compare revenue totals to expenditure totals to determine and understand the trust fund status.					
TIP	Typically nonoperating expenditures and revenues should not be a negative number. Any negative numbers must be fully justified.					

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	41501010	41501030	41501040	41501050	

9. SCHEDULE II (PSCR, SC2)

AUDIT:					
9.1 Is the pay grade minimum for salary rate utilized for positions in segments 2 and 3? (BRAR, BRAA - Report should print "No Records Selected For This Request") Note: Amounts other than the pay grade minimum should be fully justified in the D-3A issue narrative. (See <i>Base Rate Audit</i> on page 155 of the LBR Instructions.)					
	Yes	NA	Yes	Yes	

10. SCHEDULE III (PSCR, SC3)

10.1 Is the appropriate lapse amount applied? (See page 90 of the LBR Instructions.)					
	Yes	Yes	Yes	Yes	
10.2 Are amounts in <i>Other Salary Amount</i> appropriate and fully justified? (See pages 93 through 94 of the LBR Instructions for appropriate use of the OAD transaction.) Use OADI or OADR to identify agency other salary amounts requested.					
	Yes	Yes	Yes	Yes	

11. SCHEDULE IV (EADR, SC4)

11.1 Are the correct Information Technology (IT) issue codes used?					
	Yes	Yes	Yes	Yes	
TIP If IT issues are not coded (with "C" in 6th position or within a program component of 1603000000), they will not appear in the Schedule IV.					

12. SCHEDULE VIIIA (EADR, SC8A)

12.1 Is there only one #1 priority, one #2 priority, one #3 priority, etc. reported on the Schedule VIII-A? Are the priority narrative explanations adequate? Note: FCO issues can be included in the priority listing.					
	Yes	Yes	Yes	Yes	

13. SCHEDULE VIIIB-1 (EADR, S8B1)

13.1 NOT REQUIRED FOR THIS YEAR					
TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, include the total reduction amount in Column A91 and the nonrecurring portion in Column A92.					

14. SCHEDULE VIIIB-2 (EADR, S8B2) (Required to be posted to the Florida Fiscal Portal)

14.1 Do the reductions comply with the instructions provided on pages 99 through 102 of the LBR Instructions regarding a 10% reduction in General Revenue and Trust Funds, including the verification that the 33BXXX0 issue has NOT been used? Verify that excluded appropriation categories and funds were not used (e.g. funds with FSI 3 and 9, etc.)					
	Yes	Yes	Yes	Yes	
TIP Compare the debt service amount requested (IOE N or other IOE used for debt service) with the debt service need included in the Schedule VI: Detail of Debt Service, to determine whether any debt has been retired and may be reduced.					

Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	41501010	41501030	41501040	41501050	

TIP If all or a portion of an issue is intended to be reduced on a nonrecurring basis, in the absence of a nonrecurring column, include that intent in narrative.	
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15. SCHEDULE VIII C (EADR, S8C) (NO LONGER REQUIRED)

16. SCHEDULE XI (UCSR, SCXI) (LAS/PBS Web - see pages 104-108 of the LBR Instructions for detailed instructions) (Required to be posted to the Florida Fiscal Portal in Manual Documents)

16.1 Agencies are required to generate this spreadsheet via the LAS/PBS Web. The Final Excel version no longer has to be submitted to OPB for inclusion on the Governor's Florida Performs Website. (Note: Pursuant to section 216.023(4) (b), Florida Statutes, the Legislature can reduce the funding level for any agency that does not provide this information.)	Yes	Yes	Yes	Yes	
16.2 Do the PDF files uploaded to the Florida Fiscal Portal for the LRPP and LBR match?	Yes	Yes	Yes	Yes	

AUDITS INCLUDED IN THE SCHEDULE XI REPORT:

16.3 Does the FY 2021-22 Actual (prior year) Expenditures in Column A36 reconcile to Column A01? (GENR, ACT1)	Yes	Yes	Yes	Yes	
16.4 None of the executive direction, administrative support and information technology statewide activities (ACT0010 thru ACT0490) have output standards (Record Type 5)? (Audit #1 should print "No Activities Found")	Yes	Yes	Yes	Yes	
16.5 Does the Fixed Capital Outlay (FCO) statewide activity (ACT0210) only contain 08XXXX or 14XXXX appropriation categories? (Audit #2 should print "No Operating Categories Found")	Yes	Yes	Yes	Yes	
16.6 Has the agency provided the necessary standard (Record Type 5) for all activities which <u>should</u> appear in Section II? (Note: The activities listed in Audit #3 do not have an associated output standard. In addition, the activities were not identified as a Transfer to a State Agency, as Aid to Local Government, or a Payment of Pensions, Benefits and Claims. Activities listed here should represent transfers/pass-throughs that are not represented by those above or administrative costs that are unique to the agency and are not appropriate to be allocated to all other activities.)	Yes	Yes	Yes	Yes	
16.7 Does Section I (Final Budget for Agency) and Section III (Total Budget for Agency) equal? (Audit #4 should print "No Discrepancies Found")	Yes	Yes	Yes	Yes	

TIP If Section I and Section III have a small difference, it may be due to rounding and therefore will be acceptable.	
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17. MANUALLY PREPARED EXHIBITS & SCHEDULES (Required to be posted to the Florida Fiscal Portal)

Fiscal Year 2023-24 LBR Technical Review Checklist

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Action	Program or Service (Budget Entity Codes)				
	41501010	41501030	41501040	41501050	

17.1 Do exhibits and schedules comply with LBR Instructions (pages 52 through 109 of the LBR Instructions), and are they accurate and complete?	Yes	Yes	Yes	Yes	
17.2 Does manual exhibits tie to LAS/PBS where applicable?	Yes	Yes	Yes	Yes	
17.3 Are agency organization charts (Schedule X) provided and at the appropriate level of detail?	Yes	Yes	Yes	Yes	
17.4 Does the LBR include a separate Schedule IV-B for each IT project over \$1 million (see page 128 of the LBR instructions for exceptions to this rule)? Have all IV-Bs been emailed to: IT@LASPBS.STATE.FL.US?	NA	NA	NA	NA	
17.5 Are all forms relating to Fixed Capital Outlay (FCO) funding requests submitted in the proper form, including a Truth in Bonding statement (if applicable) ?	NA	NA	NA	NA	

AUDITS - GENERAL INFORMATION

TIP Review <i>Section 6: Audits</i> of the LBR Instructions (pages 154 through 156) for a list of audits and their descriptions.					
TIP Reorganizations may cause audit errors. Agencies must indicate that these errors are due to an agency reorganization to justify the audit error.					

18. CAPITAL IMPROVEMENTS PROGRAM (CIP) (Required to be posted to the Florida Fiscal Portal)

18.1 Are the CIP-2, CIP-3, CIP-A and CIP-B forms included?	NA	NA	NA	NA	
18.2 Are the CIP-4 and CIP-5 forms submitted when applicable (see CIP Instructions)?	NA	NA	NA	NA	
18.3 Do all CIP forms comply with CIP Instructions where applicable (see CIP Instructions)?	NA	NA	NA	NA	
18.4 Does the agency request include 5 year projections (Columns A03, A06, A07, A08 and A09)?	NA	NA	NA	NA	
18.5 Are the appropriate counties identified in the narrative?	NA	NA	NA	NA	
18.6 Has the CIP-2 form (Exhibit B) been modified to include the agency priority for each project and the modified form saved as a PDF document?	NA	NA	NA	NA	
TIP Requests for Fixed Capital Outlay appropriations which are Grants and Aids to Local Governments and Non-Profit Organizations must use the Grants and Aids to Local Governments and Non-Profit Organizations - Fixed Capital Outlay major appropriation category (140XXX) and include the sub-title "Grants and Aids". These appropriations utilize a CIP-B form as justification.					

19. FLORIDA FISCAL PORTAL

19.1 Have all files been assembled correctly and posted to the Florida Fiscal Portal as outlined in the Florida Fiscal Portal Submittal Process?	Yes	Yes	Yes	Yes	
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